



Audit Report



OIG-04-020

Agreed-Upon Procedures for the Department of the Treasury
Fiscal Year 2003 FACTS I Accounts Groupings Worksheets

February 4, 2004

Office of
Inspector General

Department of the Treasury

Contents

Report of the Office of Inspector General 1

**Department of the Treasury Fiscal Year 2003 FACTS I Account Groupings
Worksheets**

**Attachment A – Comparison of Treasury’s FY 2003 AGW to the Final
Department-wide Consolidated Financial Statements**

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Except as noted in our findings, we have performed the procedures enumerated below, which were agreed to by the Department of the Treasury (Department) Financial Management Service (FMS), the U.S. General Accounting Office (GAO), and the Office of Management and Budget (OMB), solely to assist you in the verification of the accompanying Department of the Treasury Fiscal Year (FY) 2003 Federal Agencies' Centralized Trial Balance System I (FACTS I) Account Groupings Worksheets (AGW) for consistency with related information in the Department's audited financial statements as of and for the year ended September 30, 2003. The Department is responsible for the AGW. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States, as applicable. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

It should be noted that we were required to only report differences that were not identified and explained by the Department.

Procedure 1

Trace the amounts for split United States Standard General Ledger (USSGL) accounts in the agency records to the AGW split account worksheet. Clearly explain any differences.

Finding

We traced the amounts for split USSGL accounts in the Department's records to the AGW split account worksheet without exception.

Procedure 2

Trace the amounts for each line item in the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled "Amount from Agency Financial Statements" provided by the Chief Financial Officer (CFO). Clearly explain any differences.

Finding

We traced the amounts for each line item in the Department's audited consolidated Balance Sheet and audited consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled "Agency Financial Statements" without exception.

Procedure 3

Trace the amounts for each line item on the AGW Balance Sheet and AGW Statement of Changes in Net Position for the column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated Balance Sheet and

audited agency consolidated Statement of Changes in Net Position. Clearly explain any differences.

Finding

We traced the amounts for each line item on the AGW Balance Sheet and AGW Statement of Changes in Net Position for the column titled "Agency Financial Statements" to the related amounts on the Department's audited consolidated Balance Sheet and audited consolidated Statement of Changes in Net Position without exception.

Procedure 4

Foot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Difference." Clearly explain any differences.

Finding

We footed the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Agency Financial Statements" without exception.

We footed and crossfooted the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Difference" and noted in the AGW balance sheet, under Beginning Unexpended Appropriations, that the line that contained USSGL account number 3107 did not crossfoot due to the omission of a crossfooting formula.

Procedure 5

Read the explanation for any differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Changes in Net Position and listed on each AGW. Review the explanation for consistency with supporting documentation and with the results of

audit procedures performed in conjunction with the current year audit of the related financial statements. Clearly explain any differences.

Finding

We reviewed the explanations for differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Changes in Net Position listed on each AGW and/or in Attachment A for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the current year audit of the Department's financial statements without exception.

Procedure 6

If there is an amount labeled as "difference" on the Net Position-End of Period line at the bottom of the Statement of Changes in Net Position on the AGW, read and compare the explanation for the difference identified by the CFO to the supporting documentation for the difference. Clearly explain any differences.

Finding

We compared the explanation for the difference identified by the Department on the Net Position - End of Period line at the bottom of the Statement of Changes in Net Position on the AGW to the supporting documentation without exception.

Procedure 7

Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost, net of intradepartmental amounts by Budget Functional Code (BFC) from the audited agency consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for each line item for total gross cost and total earned revenue, net of intradepartmental amounts by BFC from the Department's audited consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" and identified differences for the following total gross cost line items:

(In Millions)

Budget Function	Amount from AGW Column Titled "Agency Financial Statement Footnotes"	Amount from Department's Consolidated Financial Statements	Difference
International Affairs	2,516	2,323	193
General Government	25,924	26,117	(193)

The Department provided explanations for these differences in Attachment A.

We were unable to trace the total net cost amounts for each line item, net of intradepartmental amounts by BFC from the Department's audited consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" because these amounts were not included in the AGW.

Procedure 8

Trace the amounts for each line for total gross cost, total earned revenue and total net cost, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost for the column titled "Amount from Agency Financial Statements" provided by the CFO to the related amounts on the audited agency consolidated financial statements footnote. Clearly explain any differences.

Finding

We traced the amounts for each line item for total gross cost and total earned revenue, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" to the related amounts on the Department's audited consolidated financial statement footnotes. We identified the same differences noted in the finding for Procedure 7 above.

We were unable to trace the total net cost amounts for each line item, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" to the related amounts on the Department's audited consolidated financial statement footnote because these amounts were not included in the AGW.

Procedure 9

Trace the amounts for each line item in the audited agency consolidated financial statement footnote for gross cost, earned revenue, and net cost for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts in the Department's audited consolidated financial statement footnote for gross cost and earned revenue for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" without exception.

We were unable to trace the net cost amounts for each line item in the Department's audited consolidated financial statement footnote for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" because these amounts were not included in the AGW.

Procedure 10

Trace the amounts for each line item for gross cost, earned revenue, and net cost for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for each line item for gross cost and earned revenue for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" to the amounts on the Department's audited consolidated financial statement footnote provided by the CFO without exception.

We were unable to trace the net cost amounts for each line item for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" to the amounts on the Department's audited consolidated financial statement footnote provided by the CFO because these amounts were not included in the AGW.

Procedure 11

Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for total gross cost, total earned revenue and total net cost from the AGW Statement of Net cost column

titled "Agency Financial Statement Footnotes" to the related amounts on the Department's audited consolidated financial statement footnote provided by the CFO without exception.

Procedure 12

Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost from the audited agency consolidated financial statement footnote to the related amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for each line item for total gross cost, total earned revenue and total net cost from the Department's audited consolidated financial statement footnote to the related amounts on the AGW Statement of Net cost column "Agency Financial Statement Footnotes" without exception.

Procedure 13

Foot the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Statement of Net Cost column titled "Difference."

Finding

We footed the AGW Statement of Net Cost column titled "Agency Financial Statement Footnotes" without exception. We footed and crossfooted the AGW Statement of Net Cost column titled "Difference" without exception.

Procedure 14

Read the explanations for the differences identified by the CFO for the AGW Statement of Net Cost. Review the explanations for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.

Finding

We reviewed the explanations for differences identified by the CFO for the AGW Statement of Net Cost for consistency with supporting documentation and with results of audit procedures performed in conjunction with the audit of the related financial statements without exception.

Procedure 15

Trace the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the agency consolidated financial statement footnotes, or other supporting data, to the amounts on the AGW FACTS I NOTES Review Schedule columns titled "Agency Source" and "Amount from Agency Source." Report at the department level only. Clearly explain any differences.

Finding

We traced the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the Department's consolidated financial statement footnotes or other supporting data to the amounts on the AGW FACTS I NOTES Review Schedule columns titled "Agency Source DATA" and "Amount from Agency Source DATA" without exception.

Procedure 16

Foot the AGW FACTS I NOTES Review Schedule column titled "Amount from Agency Source" and crossfoot the AGW FACTS I NOTES Review Schedule column titled "Difference."

Finding

We footed the AGW FACTS I NOTES Review Schedule column titled "Amount from Agency Source DATA" and noted the following exceptions:

- Note 19 (Commitment and Contingencies) Section A - Total Long Term Leases did not foot due to the omission of the footing formula in the schedule. This line should foot to \$316,686,059.71.
- Note 19 (Commitment and Contingencies) Section B - Total Unexpended Obligations did not foot. This line should foot to \$47,789,742,534.00.

We crossfooted the AGW FACTS I NOTES Review Schedule column titled "Variance" and noted that the Note 19 (Commitment and Contingencies) Section A - Capital Leases line did not crossfoot due to an error in the crossfooting formula. This line should crossfoot to \$(3,107,445.22).

Procedure 17

Read the explanations for the differences identified by the CFO for the AGW FACTS I NOTES Review Schedule. Review the explanations for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.

Finding

We reviewed the explanations for the differences identified by the CFO in the AGW FACTS I NOTES Review Schedule and/or Attachment A for consistency with supporting documentation and with the results of audit procedures performed in conjunction with

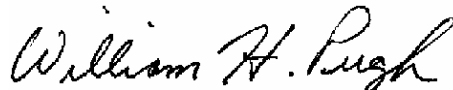
the audit of the Department's financial statements without exception

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the accompanying AGW. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department, FMS, GAO, and OMB, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is available as a matter of public record.

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Should you or your staff have questions, you may contact me at (202) 927-5430 or a member of your staff may contact Mike Fitzgerald, Director, Financial Audits, at (202) 927-5789.



William H. Pugh

Deputy Assistant Inspector General for Financial Management
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February 3, 2004

AGENCY						
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message		
1195N	47,181,826,839.73	Cash Foreign Currency, and Other Monetary Assets	12,177,317,949.00	All FACTS I BLs less BL 30, 05 and 22		
		Gold & Silver Reserves	10,932,692,908.00	OASIA TFS 2011X0003 FACTS I BL 30		
		Reserve Position in the International Monetary Fund	24,071,815,982.00	GW CASH TFS 20X9998 FACTS I BL 05 & MINT TFS 20X9999 FACTS I BL 22		
			47,181,826,839.00	ERROR		
1340F	1,639,808,251.20	Loans and Interest Receivable	1,639,808,251.00	Intragovernmental		
		Investments and Related Interest	0.00	Intragovernmental		
TIER Subaccounts used for Splits		Accounts Receivable and Related Interest	0.00	Intragovernmental		
		Other Assets	0.00	Intragovernmental		
			1,639,808,251.00	ERROR		
1340N	1,862,225,136.93	Cash, Foreign Currency, and Other Monetary Assets	53,222,715.00	With the Public -ESF Only FACTS I BL 01		
TIER Subaccounts		Loans and Interest Receivable	286,657,768.00	With the Public		
Also used for Splits		Investments & Related Interest Tax/Trade Receivables, Other Rec, Net	49,362,102.00	With the Public		
			1,472,982,552.00	With the Public		
			1,862,225,137.00	ERROR		
1349F	0.00	Loans and Interest Receivable	0.00	Intragovernmental		
TIER Subaccounts		Investments and Related Interest	0.00	Intragovernmental		
Also used for Splits		Accounts Receivable and Related Interest	0.00	Intragovernmental		
		Other Assets	0.00	Intragovernmental		
			0.00	No Data Entered		
1349N	-1,602,092.24	Cash, Foreign Currency, and Other Monetary Assets	0.00	With the Public -ESF Only (FACTS 2001)		
TIER Subaccounts		Loans and Interest Receivable	0.00	With the Public		
Also used for Splits		Investments & Related Interest Tax/Trade Receivables, Other Rec, Net	0.00	With the Public		
			-1,602,093.00	With the Public		
			-1,602,093.00	ERROR		
1410F	8,264,342,694.51	Advances to the Black Lung Trust Fund	8,243,556,899.00	Trading Partner 16 (DOL)		
		Other Assets	20,785,796.00	Intragovernmental		
			8,264,342,695.00	ERROR		
1990N	5,353,445,418.50	Investments in International Financial Institutions	5,332,333,962.00	With the Public		
		Other Assets	21,111,456.00	With the Public		
			5,353,445,418.00	ERROR		
2140F	40,757,583,929.68	Federal Debt and Interest Payable	40,693,589,811.00	BPD FACTS I BL 10		
		Loans Payable and Interest	0.00	Intragovernmental (FFB BL 42 & CDFI BL 48)		
TIER Subaccounts		Other	63,994,119.00	Intragovernmental		
			40,757,583,930.00	ERROR		
2140N	31,828,613,547.93	Federal Debt and Interest Payable	31,810,432,237.00	Intragovernmental		
TIER Subaccounts		Other	18,181,311.00	Intragovernmental		
Also used for Splits			31,828,613,548.00	ERROR		
2190N	2,118,382,328.99	Refunds and Drawbacks	1,192,583,394.00	With the Public -Defined TFS (ATF BL 19, Customs BL 14/15, IRR BL		
		Other Liabilities	925,798,935.00	With the Public		

AGENCY						
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message		
			2,118,382,329.00	ERROR		
2690N	8,313,580,217.43	DC Pension Liability	8,304,500,511.00	With the Public - DC Pension BL 51 Only		
		Other Liabilities	9,079,706.00	With the Public		
			8,313,580,217.00	ERROR		
2980F	308,509,232,473.58	Due From the General Fund	308,509,232,474.00	Intragovernmental - (F99 partner code for General Fund)		
		Other Liabilities	0.00	Intragovernmental - (other G partner codes)		
			308,509,232,474.00	ERROR		
2980N	10,925,582,435.58	Gold Certificates Issued to Federal Reserve Banks	10,923,545,212.00			
		Other Liabilities	2,037,224.00	05 & MINT TFS 20X9999 FACTS I BL 22		
			10,925,582,436.00	ERROR		
2990N	9,742,796,713.88	Certificates Issued to Federal Reserve Banks	2,200,000,000.00	With the Public		
TIER Subaccounts		Allocations of Special Drawing Rights	7,005,298,999.00	With the Public		
Also used for Splits		Other Liabilities	537,497,715.00	With the Public		
			9,742,796,714.00	ERROR		
Statement of Changes in Net Position - Only						
5790F	-7,181,337,135.10	Other Adjustments	0.00	SOCNP		
		Other - Budgetary	-4,076,158.00	SOCNP		
		Accrued Int & Disc on the Debt	-7,177,260,977.00	SOCNP BPD BL 10		
		Other - Financing	0.00	SOCNP		
			-7,181,337,135.00	ERROR		
CUSTODIAL STATEMENT/ STATEMENT OF CHANGES IN NET POSITION/STATEMENT OF NET COST						
5310F	13,973,692,837.12	Fines, Penalties, Interest and Other-Custodial Activity	2,253,352.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
		Net Cost on SOCNP -Exchange	13,971,439,485.00	Net Cost on SOCNP		
		Less Custodial Exchange				
			13,973,692,837.00	ERROR		
5310N	-1,122,933,337.24	Fines, Penalties, Interest and Other-Custodial Activity	648,436,950.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
		Net Cost on SOCNP -Exchange	481,316,806.00	Net Cost on SOCNP		
		Less Custodial Exchange	-6,820,419.00			
			1,122,933,337.00	ERROR		
5319F	0.00	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
		Net Cost on SOCNP -Exchange	0.00	Net Cost on SOCNP		
		Less Custodial Exchange	0.00			
			0.00	No Data Entered		
5319N	1,848,197.51	Fines, Penalties, Interest and Other-Custodial Activity	1,848,198.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
		Net Cost on SOCNP -Exchange	1,848,198.00	Net Cost on SOCNP		
		Less Custodial Exchange	-1,848,198.00			
			1,848,198.00	ERROR		
5320F	0.00	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
			0.00	No Data Entered		

AGENCY						
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message		
5320N	79,327,622.94	Fines, Penalties, Interest and Other-Custodial Activity	37,108,264.00	Custodial Statement		
		Nonexchange Rev SOCNP	42,219,359.00	SOCNP		
			79,327,623.00	ERROR		
5329F	0.00	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
			0.00	No Data Entered		
5329N	3,065,078.23	Fines, Penalties, Interest and Other-Custodial Activity	3,065,078.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
			3,065,078.00	ERROR		
5400F	0.00	Nonexchange Rev SOCNP	0.00	SOCNP		
		Net Cost on SOCNP	0.00	SOCNP		
			0.00	No Data Entered		
5400N	522,388.55	Nonexchange Rev SOCNP	0.00	SOCNP		
	-522,388.55	Net Cost on SOCNP	-522,389.00	SOCNP		
			-522,389.00	ERROR		
5409F	0.00	Nonexchange Rev SOCNP	0.00	SOCNP		
		Net Cost on SOCNP	0.00	SOCNP		
			0.00	No Data Entered		
5409N	0.00	Nonexchange Rev SOCNP	0.00	SOCNP		
		Net Cost on SOCNP	0.00	SOCNP		
			0.00	No Data Entered		
5600N	1,677,423.40	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement		
		Nonexchange Rev SOCNP	1,677,423.00	SOCNP		
			1,677,423.00	ERROR		
5609N	0.00	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement		
		Nonexchange Rev SOCNP	0.00	SOCNP		
			0.00	No Data Entered		
5800F	0.00	Individual Income & FICA Taxes	0.00	IRR BL 16 - Only		
		Corporate Income Taxes	0.00	IRR BL 16 - Only		
		Estate & Gift Taxes	0.00	IRR BL 16 - Only		
		Excise Taxes	0.00	CS BL 15, ATF BL 19		
		Railroad Retirement Taxes	0.00	IRR BL 16 - Only		
		Duties	0.00	CS BL 14 & 15 Only		
		Unemployment Taxes	0.00	IRR (FACTS 2009) TFS 200121 Only		
			0.00	No Data Entered		
5800N	1,975,016,069,592.38	Individual Income & FICA Taxes	1,670,274,389,551.00	IRR BL 16 - Only		
		Corporate Income Taxes	194,264,113,327.00	IRR BL 16 - Only		
		Estate & Gift Taxes	22,826,907,537.00	IRR BL 16 - Only		
		Excise Taxes	68,272,274,537.00	CS BL 15, ATF BL 19		
		Railroad Retirement Taxes	4,358,577,361.00	IRR BL 16 - Only		
		Duties	8,384,901,066.00	CS BL 14 & 15 Only		
		Unemployment Taxes	6,634,906,213.00	IRR (FACTS 2009) TFS 200121 Only		

AGENCY						
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message		
			1,975,016,069,592.00	ERROR		
5801F	0.00	Excise Taxes - Custodial Activity	0.00	Purpose: Exclude Accruals		
		Fines, Penalties, Interest and Other-Custodial Activity	0.00	Purpose: Exclude Accruals		
			0.00	No Data Entered		
5801N	0.00	Excise Taxes - Custodial Activity	0.00	Purpose: Exclude Accruals		
		Fines, Penalties, Interest and Other-Custodial Activity	0.00	Purpose: Exclude Accruals		
			0.00	No Data Entered		
5809F	0.00	Individual Income & FICA Taxes	0.00	IRR BL 16 - Only		
		Corporate Income Taxes	0.00	IRR BL 16 - Only		
		Estate & Gift Taxes	0.00	IRR BL 16 - Only		
		Excise Taxes	0.00	CS BL 15, ATF BL 19		
		Railroad Retirement Taxes	0.00	IRR BL 16 - Only		
		Duties	0.00	CS BL 14 & 15 Only		
		Unemployment Taxes	0.00	IRR (FACTS 2009) TFS 200121 Only		
			0.00	No Data Entered		
5809N	8,354,016.41	Individual Income & FICA Taxes	0.00	IRR BL 16 - Only		
		Corporate Income Taxes	0.00	IRR BL 16 - Only		
		Estate & Gift Taxes	0.00	IRR BL 16 - Only		
		Excise Taxes	8,354,017.00	CS BL 15, ATF BL 19		
		Railroad Retirement Taxes	0.00	IRR BL 16 - Only		
		Duties	0.00	CS BL 14 & 15 Only		
		Unemployment Taxes	0.00	IRR (FACTS 2009) TFS 200121 Only		
			8,354,017.00	ERROR		
5900F	294,106,836.43	Fines, Penalties, Interest and Other Revenue - Custodial Activity	289,423,252.00	Nonentity TFS- Not on Net Cost		
		Non Exchange Revenue SOCNP	1,045,000.00	Nonexchange		
		Net Cost on SOCNP	3,638,584.00	Exchange		
		Less Custodial Exchange	0.00			
			294,106,836.00	ERROR		
5900N	26,317,516,724.20	Fed Res Earnings - Custodial	21,878,496,538.00	FMS FMD BL 40		
		Fines, Penalties, Interest and Other Revenue - Custodial Activity	1,163,198,080.00	Nonentity TFS- Not on Net Cost		
		Non Exchange Revenue SOCNP	2,468,064,592.00			
		Forfeitures of Cash	158,381,403.00			
		Forfeitures of Property	-12,164,507.00			
		Net Cost on SOCNP	125,759,259.00			
		Other Financing Sources	538,700,948.00			
		Less Custodial Exchange	-2,919,589.00			
			26,317,516,724.00	ERROR		
5909F	0.00	Fines, Penalties, Interest and Other Revenue - Custodial Activity	0.00	Nonentity TFS- Not on Net Cost		
		Non Exchange Revenue SOCNP	0.00	Nonexchange		
		Net Cost on SOCNP	0.00	Exchange		
		Less Custodial Exchange	0.00			
			0.00	No Data Entered		

AGENCY						
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message		
5909N	22,683,489.58					
		Fed Res Earnings - Custodial	0.00	FMS FMD BL 40		
		Fines, Penalties, Interest and Other Revenue - Custodial Activity	-86.00	Nonentity TFS- Not on Net Cost		
		Non Exchange Revenue SOCNP	-22,683,403.00			
		Forfeitures of Cash	0.00			
		Forfeitures of Property	0.00			
		Net Cost on SOCNP	0.00			
		Less Custodial Exchange				
			-22,683,489.00	ERROR		
5991F	-1,699,623.02	Excise Taxes - Custodial Activity	273,153.00	Purpose: Exclude Accruals		
		Fines, Penalties, Interest and Other-Custodial Activity	-1,972,777.00	Purpose: Exclude Accruals		
			-1,699,624.00	ERROR		
5991N	1,435,251.35	Excise Taxes - Custodial Activity	0.00	Purpose: Exclude Accruals		
		Fines, Penalties, Interest and Other-Custodial Activity	1,435,251.00	Purpose: Exclude Accruals		
			1,435,251.00	ERROR		
6330N	126,106,969.04	Refunds - Custodial Activity	171,741.00	Only Use 2010 5000 19ATF, 2010 5002 19ATF, 2010 5029 19ATF, 2006 0603 15 CS, 2006 5000 15CS, 2009 0110 16IRR & 2009 1807 16IRR		
		Net Cost on SOCNP	125,935,228.00	All Others		
			126,106,969.00	ERROR		
7110F	504,560,857.46	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	504,560,857.00	Exchange		
			504,560,857.00	ERROR		
7110N	143,749.77	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	143,750.00	Exchange		
			143,750.00	ERROR		
7180F	0.00	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	0.00	Exchange		
			0.00	No Data Entered		
7180N	0.00	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	0.00	Exchange		
			0.00	No Data Entered		
7190F	20,879.74	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	-20,880.00	Exchange		
			-20,880.00	ERROR		
7190N	3,175,744,131.63	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	3,175,744,132.00	Exchange		
			3,175,744,132.00	ERROR		

AGENCY						
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message		
7210F	17,268,633.19	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	17,268,633.00	Exchange		
			17,268,633.00	ERROR		
7210N	532,315.89	Other Budgetary SOCNP	332,819.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	199,497.00	Exchange		
			532,316.00	ERROR		
7280F	0.00	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	0.00	Exchange		
			0.00	No Data Entered		
7280N	0.00	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	0.00	Exchange		
			0.00	No Data Entered		
7290F	1,152,644,069.51	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	1,152,644,070.00	Exchange		
			1,152,644,070.00	ERROR		
7290N	526,902,051.41	Other Budgetary SOCNP	0.00			
		Other Financing SOCNP	0.00			
		Net Cost on SOCNP	526,902,051.00	Exchange		
			526,902,051.00	ERROR		
7500F	13,763,228,493.97	Other Budgetary SOCNP	875,509.00			
		Other Financing SOCNP	13,762,352,985.00			
		Net Cost on SOCNP	0.00	Exchange		
			13,763,228,494.00	ERROR		
	2,503,176,777,021.50	#NAME?				
Attention Final AGW Preparer (AGW with audited data provided by agency):						
1. This worksheet provides information on SGL accounts that are split between two lines on the agency audited financial statement. The split schedule is "linked" to other AGW worksheets in this file (Balance sheet, etc) 2. Please enter the dollar amounts for each SGL split on the agency audited financial statement (all 'split' entry fields are highlighted in yellow). 3. All non-entry fields are protected and linked to an external FMS database. Complex excel formulas link to FACTS I data, these formulas are hidden on the split worksheet. DO NOT ATTEMPT TO CIRCUMVENT/BYPASS THE PROTECTION ON THIS SHEET, DOING SO WILL DESTROY THE INTEGRITY OF THE WORKSHEET, THE AUDIT PROCESS AND MANY HOURS OF PROGRAMMING WORK INVESTED IN THIS WORKSHEET, ONLY THE PROGRAMMED WORKSHEET WILL BE ACCEPTED AS THE FINAL AGW, ALL OTHER WORKSHEETS WILL BE RETURNED. 4. Please ensure that the column entitled "Message" does not contain the words "No Data Entered or "Error". When properly completed the "Message" column should read "Balance OK". 5. If errors persist please contact your FMS FACTS I agency contact.						

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
ASSETS					
Federal					
Fund Balance With Treasury	1010	53,909,893,458.00	53,909,893,458.38	(0.38)	
Loans and Interest Receivable (split)	1340F	1,639,808,251.00	1,639,808,251.00	0.00	
(split)	1349F	0.00	0.00	0.00	
	1350F	223,407,269,661.00	223,407,269,660.85	0.15	
	1359F	(583,333,633.00)	(583,333,633.49)	0.49	
Subtotal (Loans And Interest Receivable)		224,463,744,279.00	224,463,744,278.36	0.64	
Investments and Related Interest					
This line will be zero unless there are investmts in SGL 1618-1690					
(split)	1340F	0.00	0.00	0.00	
(split)	1349F	0.00	0.00	0.00	
Treasury invests in BPD GAS Securities that are eliminated.	1618F	0.00	0.00	0.00	
	1620F	0.00	0.00	0.00	
	1621F	0.00	0.00	0.00	
	1622F	0.00	0.00	0.00	
	1623F	0.00	0.00	0.00	
	1690F	0.00	0.00	0.00	
Subtotal (Investments & Related Interest)		0.00	0.00	0.00	
Advance to the Black Lung Trust Fund (split)	1410F	8,243,556,899.00	8,243,556,899.00	0.00	
Accounts Receivable and Related Interest	1310F	1,644,791,031.00	1,644,791,031.44	(0.44)	
	1319F	(820,000,000.00)	(820,000,000.00)	0.00	
(split)	1340F	0.00	0.00	0.00	
(split)	1349F	0.00	0.00	0.00	
Subtotal (Accts Rec & Related Interest)		824,791,031.00	824,791,031.44	(0.44)	
Due From the General Fund	1921F	6,819,924,029,344.00	6,819,924,029,344.31	(0.31)	
	2970F	0.00	0.00	0.00	
(Split F.99 Balances Only)	2980F	(308,509,232,474.00)	(308,509,232,474.00)	0.00	
Subtotal (Due from the General Fund)		6,511,414,796,870.00	6,511,414,796,870.31	(0.31)	
Other Intra-governmental Assets	1320F	0.00	0.00	0.00	
	1330F	0.00	0.00	0.00	
	1335F	0.00	0.00	0.00	
(split)	1340F	0.00	0.00	0.00	
(split)	1349F	0.00	0.00	0.00	
(split)	1410F	20,785,796.00	20,785,796.00	0.00	
	1450F	6,455,290.00	6,455,290.08	(0.08)	
	1990F	0.00	0.00	0.00	
Subtotal (Other Intra-governmental Assets)		27,241,086.00	27,241,086.08	(0.08)	
Total Federal Assets		6,798,884,023,623.00	6,798,884,023,623.57	(0.57)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
Non-Federal Assets					
Cash, Foreign Currency, Other Monetary Assets	1110N	5,932,800.00	5,932,799.81	0.19	
	1120N	4,003,217.00	4,003,217.18	(0.18)	
	1130N	0.00	0.00	0.00	
	1190N	50,959,484,622.00	50,959,484,621.86	0.14	
(split)	1195N	12,177,317,949.00	12,177,317,949.00	0.00	
	1200N	9,631,579,925.00	9,631,579,924.95	0.05	
(split)	1340N	53,222,715.00	53,222,715.00	0.00	
(split)	1349N	0.00	0.00	0.00	
	1531N	188,253,005.00	188,253,005.20	(0.20)	
	1532N	0.00	0.00	0.00	
Subtotal (Cash, Forgn Currency, Other Monetary Assets)		73,019,794,233.00	73,019,794,233.00	0.00	
Gold and Silver Reserves (split)	1195N	10,932,692,908.00	10,932,692,908.00	0.00	
Loans and Interest Receivable (split)	1340N	286,657,768.00	286,657,768.00	0.00	
(split)	1349N	0.00	0.00	0.00	
	1350N	925,449,616.00	925,449,615.70	0.30	
	1359N	0.00	0.00	0.00	
	1399N	(21,687,904.00)	(21,687,904.47)	0.47	
Subtotal(Loans Rec. & Rel. Interest, Net)		1,190,419,480.00	1,190,419,479.23	0.77	
Investments and Related Interest (split)	1340N	49,362,102.00	49,362,102.00	0.00	
(split)	1349N	0.00	0.00	0.00	
	1618N	(750,000.00)	(750,000.00)	0.00	
	1620N	8,989,916,268.00	8,989,916,267.67	0.33	
	1621N	0.00	0.00	0.00	
	1622N	0.00	0.00	0.00	
	1623N	0.00	0.00	0.00	
	1690N	215,818,450.00	215,818,450.00	0.00	
Subtotal (Investments &Related Interest, Net)		9,254,346,820.00	9,254,346,819.67	0.33	
Reserve Position in the IMF (split)	1195N	24,071,815,982.00	24,071,815,982.00	0.00	
Investments in Intl Fin. Institutions (split)	1990N	5,332,333,962.00	5,332,333,962.00	0.00	
Tax Trade and Other Receivables	1310N	98,324,603.00	98,324,603.11	(0.11)	
	1319N	(2,823,465.00)	(2,823,464.87)	(0.13)	
	1325N	89,012,532,700.00	89,012,532,700.25	(0.25)	
	1329N	(69,008,003,387.00)	(69,008,003,387.41)	0.41	
(split)	1340N	1,472,982,552.00	1,472,982,552.00	0.00	
(split)	1349N	(1,602,093.00)	(1,602,093.00)	0.00	
	1360N	5,659,583.00	5,659,582.74	0.26	
	1369N	(3,961,606.00)	(3,961,606.21)	0.21	
Subtotal (Tax Trade & Other Nonentity Rec)		21,573,108,887.00	21,573,108,886.61	0.39	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
Inventories and Related Property, Net	1511N	14,997,203.00	14,997,203.13	(0.13)	
	1512N	21,803,096.00	21,803,095.63	0.37	
	1513N	0.00	0.00	0.00	
	1514N	0.00	0.00	0.00	
	1519N	0.00	0.00	0.00	
	1521N	0.00	0.00	0.00	
	1522N	0.00	0.00	0.00	
	1523N	0.00	0.00	0.00	
	1524N	0.00	0.00	0.00	
	1525N	175,890,532.00	175,890,532.32	(0.32)	
	1526N	147,417,159.00	147,417,159.47	(0.47)	
	1527N	69,028,526.00	69,028,526.18	(0.18)	
	1529N	(9,391,196.00)	(9,391,196.33)	0.33	
	1541N	23,574,263.00	23,574,262.98	0.02	
	1542N	49,743.00	49,743.02	(0.02)	
	1549N	(4,855,717.00)	(4,855,716.53)	(0.47)	
	1551N	0.00	0.00	0.00	
	1559N	0.00	0.00	0.00	
	1561N	0.00	0.00	0.00	
	1569N	0.00	0.00	0.00	
	1571N	0.00	0.00	0.00	
	1572N	0.00	0.00	0.00	
	1591N	0.00	0.00	0.00	
	1599N	0.00	0.00	0.00	
Subtotal (Inventories & Rel. Property, Net)		438,513,609.00	438,513,609.87	(0.87)	
Property, Plant and Equipment	1711N	9,629,789.00	9,629,788.50	0.50	
	1712N	0.00	0.00	0.00	
	1719N	0.00	0.00	0.00	
	1720N	21,727,495.00	21,727,495.03	(0.03)	
	1730N	498,787,713.00	498,787,712.66	0.34	
	1739N	(174,861,540.00)	(174,861,539.70)	(0.30)	
	1740N	11,931,903.00	11,931,903.04	(0.04)	
	1749N	(7,509,373.00)	(7,509,373.48)	0.48	
	1750N	2,938,317,648.00	2,938,317,648.08	(0.08)	
	1759N	(1,645,321,603.00)	(1,645,321,603.30)	0.30	
	1810N	3,355,538.00	3,355,537.60	0.40	
	1819N	(125,144.00)	(125,143.52)	(0.48)	
	1820N	409,847,009.00	409,847,008.55	0.45	
	1829N	(160,927,359.00)	(160,927,359.49)	0.49	
	1830N	688,785,119.00	688,785,119.36	(0.36)	
	1832N	100,595,038.00	100,595,038.43	(0.43)	
	1839N	(91,244,735.00)	(91,244,734.68)	(0.32)	
	1840N	0.00	0.00	0.00	
	1849N	0.00	0.00	0.00	
	1890N	302,135.00	302,135.20	(0.20)	
	1899N	0.00	0.00	0.00	
Subtotal (Property, Plant & Equipment)		2,603,289,633.00	2,603,289,632.28	0.72	
Other Assets	1320N	0.00	0.00	0.00	
	1410N	12,846,614.00	12,846,614.81	(0.81)	
	1450N	10,705,581.00	10,705,580.97	0.03	
(split)	1990N	21,111,456.00	21,111,456.00	0.00	
Subtotal (Other Assets)		44,663,651.00	44,663,651.78	(0.78)	
Total Non-Federal Assets		148,460,979,165.00	148,460,979,164.44	0.56	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
TOTAL ASSETS		6,947,345,002,788.00	6,947,345,002,788.01	(0.01)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
		asset splits	64,300,046,248.63		7,255,854,235,263.64
		total amount	7,011,645,049,036.64		6,947,345,002,788.01
			7,011,645,049,036.64	(7,011,645,049,036.64)	308,509,232,475.63
LIABILITIES					
Federal Liabilities					
Federal Debt and Interest Payable (split)	2140F	40,693,589,811.00	40,693,589,811.00	0.00	
	2530F	2,843,321,643,631.00	2,843,321,643,631.22	(0.22)	
Subtotal (Federal Debt and Interst Payable)		2,884,015,233,442.00	2,884,015,233,442.22	(0.22)	
Loans Payable and Related Interest (split)	2140F	0.00	0.00	0.00	
	2510F	0.00	0.00	0.00	
	2590F	0.00	0.00	0.00	
Subtotal (Loans Pay & Rel. Interest)		0.00	0.00	0.00	
Other Intra-governmental Liabilities	2110F	230,583,140.00	230,583,139.73	0.27	
	2120F	0.00	0.00	0.00	
	2130F	0.00	0.00	0.00	
(split)	2140F	63,994,119.00	63,994,119.00	0.00	
	2150F	0.00	0.00	0.00	
	2155F	0.00	0.00	0.00	
	2170F	0.00	0.00	0.00	
	2179F	0.00	0.00	0.00	
	2190F	28,017,086.00	28,017,085.79	0.21	
	2213F	36,142,430.00	36,142,430.14	(0.14)	
	2215F	17,734,901.00	17,734,900.82	0.18	
	2225F	95,888,264.00	95,888,263.58	0.42	
	2310F	64,321,025.00	64,321,024.62	0.38	
	2320F	0.00	0.00	0.00	
	2400F	(9,590,814.00)	(9,590,813.92)	(0.08)	
	2540F	0.00	0.00	0.00	
	2920F	0.00	0.00	0.00	
	2940F	0.00	0.00	0.00	
	2950F	0.00	0.00	0.00	
	2960F	0.00	0.00	0.00	
(split)	2980F	0.00	0.00	0.00	
	2990F	0.00	0.00	0.00	
Subtotal (Other Intra-governmental Liabilities)		527,090,151.00	527,090,149.76	1.24	
Total Federal Liabilities		2,884,542,323,593.00	2,884,542,323,591.98	1.02	
Non-Federal Liabilities					
Federal Debt and Interest Payable (split)	2140N	31,810,432,237.00	31,810,432,237.00	0.00	
	2530N	3,887,244,143,368.00	3,887,244,143,368.01	(0.01)	
Subtotal (Federal Debt and Interst Payable)		3,919,054,575,605.00	3,919,054,575,605.01	(0.01)	
Certificates Issued to Fed. Reserve Banks (split)	2990N	2,200,000,000.00	2,200,000,000.00	0.00	
Allocation of Special Drawing Rights (split)	2990N	7,005,298,999.00	7,005,298,999.00	0.00	
Gold Certificates Issued to Fed Reserve Banks (split)	2980N	10,923,545,212.00	10,923,545,212.00	0.00	
Refunds and Drawbacks (split)	2190N	1,192,583,394.00	1,192,583,394.00	0.00	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
D.C. Pension Liability (split)	2690N	8,304,500,511.00	8,304,500,511.00	0.00	
Other Liabilities	2110N	491,138,692.00	491,138,691.69	0.31	
	2120N	1,291,232.00	1,291,231.84	0.16	
	2130N	0.00	0.00	0.00	
(split)	2140N	18,181,311.00	18,181,311.00	0.00	
	2160N	0.00	0.00	0.00	
	2180N	353,416,879.00	353,416,879.28	(0.28)	
(split)	2190N	925,798,935.00	925,798,935.00	0.00	
	2210N	232,631,256.00	232,631,256.37	(0.37)	
	2211N	104,406.00	104,405.82	0.18	
	2213N	5,785,216.00	5,785,215.78	0.22	
	2215N	956,095.00	956,094.57	0.43	
	2216N	0.00	0.00	0.00	
	2217N	0.00	0.00	0.00	
	2218N	0.00	0.00	0.00	
	2220N	472,345,108.00	472,345,107.58	0.42	
	2290N	0.00	0.00	0.00	
	2310N	39,351,883.00	39,351,882.51	0.49	
	2320N	138,565,315.00	138,565,314.83	0.17	
	2400N	754,812,054.00	754,812,054.31	(0.31)	
	2540N	0.00	0.00	0.00	
	2590N	10,000.00	10,000.00	0.00	
	2610N	0.00	0.00	0.00	
	2620N	0.00	0.00	0.00	
	2630N	12,607,304.00	12,607,304.00	0.00	
	2650N	661,071,781.00	661,071,781.00	0.00	
(split)	2690N	9,079,706.00	9,079,706.00	0.00	
	2920N	301,014.00	301,014.00	0.00	
	2940N	106,712,775.00	106,712,774.96	0.04	
(split)	2980N	2,037,224.00	2,037,224.00	0.00	
(split)	2990N	537,497,715.00	537,497,715.00	0.00	
	2995N	0.00	0.00	0.00	
Subtotal (Other Liabilities)		4,763,695,901.00	4,763,695,899.54	1.46	
Total Non-Federal Liabilities		3,953,444,199,622.00	3,953,444,199,620.55	1.45	
TOTAL LIABILITIES		6,837,986,523,215.00	6,837,986,523,212.53	2.47	
		Liability Splits			

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
		Total Liabilities AGW	6,837,986,523,212.53		7,146,495,847,828.35
		Total Liabilities ATB			6,837,986,523,212.53
		Difference	(6,837,986,523,212.53)		308,509,324,615.82
NET POSITION					
Beg. Unexp Appropriations (FY 2002 Beginning)	3100	49,827,293,761.00	49,827,293,761.00	0.00	
	3101	357,817,358,244.00	357,817,358,243.62	0.38	
	3102F	1,304,717,197.00	1,304,717,197.00	0.00	
	3103F	(5,454,231,457.00)	(5,454,231,457.50)	0.50	
	3106	(183,450,547.00)	(183,450,547.22)	0.22	
	3107	(352,844,851,195.00)	(352,844,851,194.57)	0.00	
	3108	0.00	0.00	0.00	
	3109	(34,944,794.00)	(34,944,793.84)	(0.16)	
Subtotal Ending (Unexpended Appropriations)		50,431,891,209.00	50,431,891,208.49	0.51	
Beg Cum. Results of Operations (FY 2003 Beginning)	3310	53,647,364,020.00	53,647,364,020.49	(0.49)	
Current Period Results of Operations:	5100F	40,625,692.00	40,625,692.47	(0.47)	
	5100N	1,342,332,509.00	1,342,332,508.57	0.43	
	5109F	0.00	0.00	0.00	
	5109N	0.00	0.00	0.00	
	5200F	585,737,226.00	585,737,225.63	0.37	
	5200N	672,512,291.00	672,512,291.11	(0.11)	
	5209F	0.00	0.00	0.00	
	5209N	0.00	0.00	0.00	
	5310F	13,973,692,837.00	13,973,692,837.12	(0.12)	
	5310N	1,122,933,337.00	1,122,933,337.24	(0.24)	
	5319F	0.00	0.00	0.00	
	5319N	(1,848,198.00)	(1,848,197.51)	(0.49)	
	5320F	0.00	0.00	0.00	
	5320N	79,327,623.00	79,327,622.94	0.06	
	5329F	0.00	0.00	0.00	
	5329N	(3,065,078.00)	(3,065,078.23)	0.23	
	5400F	0.00	0.00	0.00	
	5400N	522,388.55	522,388.55	0.00	
	5409F	0.00	0.00	0.00	
	5409N	0.00	0.00	0.00	
	5500F	0.00	0.00	0.00	
	5500N	0.00	0.00	0.00	
	5509F	0.00	0.00	0.00	
	5509N	0.00	0.00	0.00	
	5600N	1,677,423.00	1,677,423.40	(0.40)	
	5609N	0.00	0.00	0.00	
	5610N	573,123.00	573,123.42	(0.42)	
	5619N	0.00	0.00	0.00	
	5700	352,844,851,195.00	352,844,851,194.57	0.43	
	5708	0.00	0.00	0.00	
	5709	0.00	0.00	0.00	
	5720F	38,638,993.00	38,638,993.20	(0.20)	
	5730F	(1,688,764,968.00)	(1,688,764,968.36)	0.36	
	5740F	0.00	0.00	0.00	
	5745F	0.00	0.00	0.00	
	5750F	0.00	0.00	0.00	
	5755F	0.00	0.00	0.00	
	5760F	(5,180,000.00)	(5,180,000.00)	0.00	
	5765F	(1,651,891,661.00)	(1,651,891,661.00)	0.00	
	5780F	728,708,546.00	728,708,546.26	(0.26)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	5790F	(7,181,337,135.00)	(7,181,337,135.10)	0.10	
	5799	(643,128.00)	(643,128.00)	0.00	
	5800F	0.00	0.00	0.00	
	5800N	1,975,016,069,592.00	1,975,016,069,592.38	(0.38)	
	5801F	0.00	0.00	0.00	
	5801N	0.00	0.00	0.00	
	5809F	0.00	0.00	0.00	
	5809N	(8,354,016.00)	(8,354,016.41)	0.41	
	5890N	(301,086,418,272.00)	(301,086,418,271.60)	(0.40)	
	5900F	294,106,836.00	294,106,836.43	(0.43)	
	5900N	26,317,516,725.00	26,317,516,724.20	0.80	
	5909F	0.00	0.00	0.00	
	5909N	(22,683,490.00)	(22,683,489.58)	(0.42)	
	5990F	(1,697,532,988,642.00)	(1,697,532,988,641.91)	(0.09)	
	5990N	(402,413,462.30)	(402,413,462.30)	0.00	
	5991F	1,699,624.00	1,699,623.02	0.98	
	5991N	(1,435,251.00)	(1,435,251.35)	0.35	
	6100F	(2,033,384,867.00)	(2,033,384,866.55)	(0.45)	
	6100N	(21,917,092,855.00)	(21,917,092,854.58)	(0.42)	
	6190F	539,246.00	539,245.52	0.48	
	6190N	0.00	0.00	0.00	
	6199F	0.00	0.00	0.00	
	6199N	5,823,128.00	5,823,128.00		
	6310F	0.00	0.00	0.00	
	6320F	(157,673,782,449.00)	(157,673,782,448.76)	(0.24)	
	6320N	(156,796,655,881.00)	(156,796,655,881.17)	0.17	
	6330F	(3,673,907,696.00)	(3,673,907,696.67)	0.67	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	6330N	(126,106,969.00)	(126,106,969.04)	0.04	
	6400F	(1,725,643,637.00)	(1,725,643,636.75)	(0.25)	
	6400N	(540,864,631.00)	(540,864,630.98)	(0.02)	
	6500N	(916,501,335.00)	(916,501,334.64)	(0.36)	
	6600N	279,565,685.00	279,565,685.09	(0.09)	
	6610N	45,621,779.00	45,621,779.05	(0.05)	
	6710N	(609,173,101.00)	(609,173,101.45)	0.45	
	6720F	(177,562,539.00)	(177,562,539.35)	0.35	
	6720N	(2,592,066.00)	(2,592,065.55)	(0.45)	
	6730F	(728,708,546.00)	(728,708,546.26)	0.26	
	6790F	165,349.00	165,348.71	0.29	
	6790N	(23,490,494.00)	(23,490,494.24)	0.24	
	6800F	0.00	0.00	0.00	
	6800N	227,898,514.00	227,898,514.16	(0.16)	
	6850F	(20,436,828.00)	(20,436,827.83)	(0.17)	
	6900F	0.00	0.00	0.00	
	6900N	(521,962.00)	(521,962.29)	0.29	
	7110F	504,560,857.00	504,560,857.46	(0.46)	
	7110N	143,750.00	143,749.77	0.23	
	7180F	0.00	0.00	0.00	
	7180N	0.00	0.00	0.00	
	7190F	20,880.00	20,879.74	0.26	
	7190N	3,175,744,132.00	3,175,744,131.63	0.37	
	7210F	(17,268,633.00)	(17,268,633.19)	0.19	
	7210N	(532,316.00)	(532,315.89)	(0.11)	
	7280F	0.00	0.00	0.00	
	7280N	0.00	0.00	0.00	
	7290F	(1,152,644,070.00)	(1,152,644,069.51)	(0.49)	
	7290N	(526,902,051.00)	(526,902,051.41)	0.41	
	7300F	0.00	0.00	0.00	
	7300N	0.00	0.00	0.00	
	7400F	(11,367,996.78)	(11,367,996.78)	0.00	
	7400N	39,497,301.00	39,497,300.53	0.47	
	7401F	0.00	0.00	0.00	
	7401N	0.00	0.00	0.00	
	7500F	(13,763,228,494.00)	(13,763,228,493.97)	(0.03)	
	7500N	0.00	0.00	0.00	
	7600N	(37,865,473.25)	(37,865,473.25)	0.00	
Subtotal (Current Pd Results of Operations)		5,277,848,390.22	5,277,848,388.71	1.51	
CRO (Beg + Current Pd Results of Operations)		58,925,212,410.22	58,925,212,409.20	1.02	
TOTAL NET POSITION		109,357,103,619.22	109,357,103,617.69	1.53	
		58,925,212,410.22			109,357,103,617.69
		58,925,221,735.00			-109,357,103,617.69
		(9,324.78)			0.00
Total Net Position & Liabilities		6,947,343,626,834.22	6,947,343,626,830.22	4.00	
			0.00		
			6,947,343,626,830.22		

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
1. Beginning Balance-Cumulataive Results c	3310	53,647,364,020.00	53,647,364,020.49	(0.49)	
2. Prior Period Adjustments (-1)	5708	0.00	0.00	0.00	
	5709	0.00	0.00	0.00	
	7401F	0.00	0.00	0.00	
	7401N	0.00	0.00	0.00	
	7400F	(11,367,997.00)	(11,367,996.78)	(0.22)	
	7400N	39,497,301.00	39,497,300.53	0.47	
Subtotal (Prior Period Adjustments)		28,129,304.00	28,129,303.75	0.25	
3. Beginning Balance, as adjusted		53,675,493,324.00	53,675,493,324.24	(0.24)	
BUDGETARY FINANCING SOURCES:					
6. Other Adjustments	5790F	0.00	0.00	0.00	
	5990				
7. Appropriations Used	5700	352,844,851,195.00	352,844,851,194.57	0.43	
				0.00	
8. Nonexchange Revenue					
Interest(split)	5310F	0.00	0.00	0.00	
(split)	5310N	0.00	0.00	0.00	
Contra Revenue for Interest(split)	5319F	0.00	0.00	0.00	
(split)	5319N	0.00	0.00	0.00	
Penalties and Fines Revenue(split)	5320F	0.00	0.00	0.00	
(split)	5320N	42,219,359.00	42,219,359.00	0.00	
Contra Revenue for Penalties and Fines(split)	5329F	0.00	0.00	0.00	
(split)	5329N	0.00	0.00	0.00	
Benefit Program Revenue (split)	5400F	0.00	0.00	0.00	
(split)	5400N	0.00	0.00	0.00	
Contra Revenue for Benefit Prg. Rev(split)	5409F	0.00	0.00	0.00	
(split)	5409N	0.00	0.00	0.00	
Other Revenue(split)	5900F	1,045,000.00	1,045,000.00	0.00	
(split)	5900N	2,468,064,592.00	2,468,064,592.00	0.00	
Contra Revenue, Other Revenue(split)	5909F	0.00	0.00	0.00	
(split)	5909N	(22,683,403.00)	(22,683,403.00)	0.00	
Subtotal Nonexchange Revenue		2,488,645,548.00	2,488,645,548.00	0.00	
9. Donations and Forfeitures of Cash/Equivalents					

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
Donated Revenue(split)	5600N	1,677,423.00	1,677,423.00	0.00	
Contra Revenue for Donations(split)	5609N	0.00	0.00	0.00	
Other Revenue- Forfeited Cash (split)	5900N	158,381,403.00	158,381,403.00	0.00	
(split)	5909N	0.00	0.00	0.00	
Subtotal Donations & Forfeitures of Cash/Equiv		160,058,826.00	160,058,826.00	0.00	
10. Transfers In/Out without Reimbursement					
Appropriated Earmarked Receipts-Transferred IN	5740F	0.00	0.00	0.00	
Appropriated Earmarked Receipts-Transferred OUT	5745F	0.00	0.00	0.00	
Expenditure Financing Sources Transferred IN	5750F	0.00	0.00	0.00	
Expenditure Trust Fund Financing Sources IN	5755F	0.00	0.00	0.00	
Expenditure Financing Sources Transferred Out	5760F	(5,180,000.00)	(5,180,000.00)	0.00	
Expend. Trust Fund Financing Sources OUT	5765F	(1,651,891,661.00)	(1,651,891,661.00)	0.00	
Subtotal Transfers In/Out w/out Reimbursement		(1,657,071,661.00)	(1,657,071,661.00)	0.00	
11. Other Budgetary Financing Sources					
Other Financing Sources(split)	5790F	(4,076,158.00)	(4,076,158.00)	0.00	
Gain on Disposition of Assets -Nonexchange(split)	7110F	0.00	0.00	0.00	
(split)	7110N	0.00	0.00	0.00	
Realized Gains -Investments -Nonexchange(split)	7180F	0.00	0.00	0.00	
(split)	7180N	0.00	0.00	0.00	
Other Gains -Nonexchange(split)	7190F	0.00	0.00	0.00	
(split)	7190N	0.00	0.00	0.00	
Gain on Disposition of Assets - Nonexchange(split)	7210F	0.00	0.00	0.00	
(split)	7210N	(332,819.00)	(332,819.00)	0.00	
Realized Losses - Investments -Nonexchange(split)	7280F	0.00	0.00	0.00	
(split)	7280N	0.00	0.00	0.00	
Other Losses-Nonexchange(split)	7290F	0.00	0.00	0.00	
(split)	7290N	0.00	0.00	0.00	
Distributions of Income -Dividends(split)	7500F	(875,509.00)	(875,509.00)	0.00	
Subtotal Other Budgetary Financing Sources		(5,284,486.00)	(5,284,486.00)	0.00	
Other Financing Sources					
12. Donations and Forfeitures of Property					
Donated Rev-Nonfinancial Resources	5610N	573,123.00	573,123.42	(0.42)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
Contra Donated Revenue nonfinancial	5619N	0.00	0.00	0.00	
Other Revenue Foreited Property(split)	5900N	(12,164,507.00)	(12,164,507.00)	0.00	
Contra Revenue Forfeited Property(split)	5909N	0.00	0.00	0.00	
Subtotal Donations and Forfeitures of Property		(11,591,384.00)	(11,591,383.58)	(0.42)	
Accrued Interest & Disc. on the Debt (split)	5790F	(7,177,260,977.00)	(7,177,260,977.00)	0.00	
13. Transfers In/out Without Reimbursement					
	5720F	38,638,993.00	38,638,993.20	(0.20)	
	5730F	(1,688,764,968.00)	(1,688,764,968.36)	0.36	
Subtotal(Transfers In/Out w/out Reimburse)		(1,650,125,975.00)	(1,650,125,975.16)	0.16	
14. Imputed Financing from Costs Absorbed	5780F	728,708,546.00	728,708,546.26	(0.26)	
15. Other Financing Sources					
Other Financing Sources(split)	5790F	0.00	0.00	0.00	
Adjustments of Appropriations Used	5799	(643,128.00)	(643,128.00)	0.00	
	5900N	538,700,948.00	538,700,948.00		
on Disposition of Assets -Nonexchange(split)	7110F	0.00	0.00	0.00	
(split)	7110N	0.00	0.00	0.00	
ized Gains -Investments -Nonexchange(split)	7180F	0.00	0.00	0.00	
(split)	7180N	0.00	0.00	0.00	
Other Gains -Nonexchange(split)	7190F	0.00	0.00	0.00	
(split)	7190N	0.00	0.00	0.00	
on Disposition of Assets - Nonexchange(split)	7210F	0.00	0.00	0.00	
(split)	7210N	0.00	0.00	0.00	
ed Losses - Investments -Nonexchange(split)	7280F	0.00	0.00	0.00	
(split)	7280N	0.00	0.00	0.00	
Other Losses-Nonexchange(split)	7290F	0.00	0.00	0.00	
(split)	7290N	0.00	0.00	0.00	
Distributions of Income -Dividends(split)	7500F	(13,762,352,985.00)	(13,762,352,985.00)	0.00	
Subtotal Other Budgetary Financing Sources		(13,224,295,165.00)	(13,224,295,165.00)	0.00	
16. Total Financing Sources		332,496,634,467.00	332,496,634,467.09	(0.09)	
17. Net Cost of Operations					
	5100F	(40,625,692.00)	(40,625,692.47)	0.47	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
	5100N	(1,342,332,509.00)	(1,342,332,508.57)	(0.43)	
	5109F	0.00	-	0.00	
	5109N	0.00	-	0.00	
	5200F	(585,737,226.00)	(585,737,225.63)	(0.37)	
	5200N	(672,512,291.00)	(672,512,291.11)	0.11	
	5209F	0.00	-	0.00	
	5209N	0.00	-	0.00	
	(split) 5310FX	(13,971,439,485.00)	(13,971,439,485.00)	0.00	
	(split) 5310N.X	(481,316,806.00)	(481,316,806.00)	0.00	See Custodial Revenue Addition
	(split) 5319FX	0.00	0.00	0.00	
	(split) 5319N.X	1,848,198.00	1,848,198.00	0.00	See Custodial Revenue Addition
	(split) 5400F	0.00	0.00	0.00	
	(split) 5400N	(522,389.00)	(522,389.00)	0.00	
	(split) 5409F	0.00	0.00	0.00	
	(split) 5409N	0.00	0.00	0.00	
	5500F	0.00	0.00	0.00	
	5500N	0.00	0.00	0.00	
	5509F	0.00	0.00	0.00	
	5890N				
	(split) 5900FX	(3,638,584.00)	(3,638,584.00)	0.00	
	(split) 5900N.X	(125,759,259.00)	(125,759,259.00)	0.00	See Custodial Revenue Addition
	(split) 5909FX	0.00	0.00	0.00	
	(split) 5909N.X	0.00	0.00	0.00	
	5990FX	1,684,216.00	1,684,446.10	(230.10)	See Custodial Revenue Addition - Als
	5990N.X	6,151,633.00	6,151,633.09	(0.09)	
	5991FX	0.00	0.00	0.00	
	5991N.X	55,731.00	55,730.50	0.50	
	6100F	2,033,384,867.00	2,033,384,866.55	0.45	
	6100N	21,917,092,855.00	21,917,092,854.58	0.42	
	6190F	(539,246.00)	(539,245.52)	(0.48)	
	6190N	0.00	0.00	0.00	
	6310F	0.00	0.00	0.00	
	6320F	157,673,782,449.00	157,673,782,448.76	0.24	
	6320N	156,796,655,881.00	156,796,655,881.17	(0.17)	
	6330F	3,673,907,696.00	3,673,907,696.67	(0.67)	
	(split) 6330N	125,935,228.00	125,935,228.00	0.00	
	6400F	1,725,643,637.00	1,725,643,636.75	0.25	
	6400N	540,864,631.00	540,864,630.98	0.02	
	6500N	916,501,335.00	916,501,334.64	0.36	
	6600N	(279,565,685.00)	(279,565,685.09)	0.09	
	6610N	(45,621,779.00)	(45,621,779.05)	0.05	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
	6710N	609,173,101.00	609,173,101.45	(0.45)	
	6720F	177,562,539.00	177,562,539.35	(0.35)	
	6720N	2,592,066.00	2,592,065.55	0.45	
	6730F	728,708,546.00	728,708,546.26	(0.26)	
	6790F	(165,349.00)	(165,348.71)	(0.29)	
	6790N	23,490,494.00	23,490,494.24	(0.24)	
	6800N	(227,898,514.00)	(227,898,514.16)	0.16	
	6850F	20,436,828.00	20,436,827.83	0.17	
	6900F	0.00	0.00	0.00	
	6900N	521,962.00	521,962.29	(0.29)	
(split)	7110FX	(504,560,857.00)	(504,560,857.00)	0.00	
(split)	7110N.X	(143,750.00)	(143,750.00)	0.00	
(split)	7180FX	0.00	0.00	0.00	
(split)	7180N.X	0.00	0.00	0.00	
(split)	7190FX	(20,880.00)	(20,880.00)	0.00	
(split)	7190N.X	(3,175,744,132.00)	(3,175,744,132.00)	0.00	
(split)	7210FX	17,268,633.00	17,268,633.00	0.00	
(split)	7210N.X	199,497.00	199,497.00	0.00	
(split)	7280FX	0.00	0.00	0.00	
(split)	7280N.X	0.00	0.00	0.00	
(split)	7290FX	1,152,644,070.00	1,152,644,070.00	0.00	
(split)	7290N.X	526,902,051.00	526,902,051.00	0.00	
	7300F	0.00	0.00	0.00	
	7300N	0.00	0.00	0.00	
(split)	7500FX	0.00	0.00	0.00	
	7600N	37,865,473.00	37,865,473.25	(0.25)	
	6199N	(5,823,128.00)	(5,823,128.00)		
Subtotal Net Cost of Operations		327,246,906,056.00	327,246,906,286.70	(230.70)	
18. Ending Balances		58,925,221,735.00	58,925,221,504.63	230.37	See Attachment A, pg. 4
			(7,181,337,135.10)		
			51,743,884,369.53		
			51,743,884,369.53	(109,357,103,617.69)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference
1. Beginning Balance-Unexpended Appropriations	3100	49,827,293,761.00	49,827,293,761.00	0.00
2. Prior Period Adjustments (-1)	3108	0.00	0.00	0.00
	3109	(34,944,794.00)	(34,944,793.84)	(0.16)
3. Beginning Balance, as adjusted		49,792,348,967.00	49,792,348,967.16	(0.16)
BUDGETARY FINANCING SOURCES:				
4. Appropriations Received	3101	357,817,358,244.00	357,817,358,243.62	0.38
5. Appropriations Transferred In/Out	3102F	1,304,717,197.00	1,304,717,197.00	0.00
	3103F	(5,454,231,458.00)	(5,454,231,457.50)	(0.50)
Subtotal Appropriations Transferred In/Out		(4,149,514,261.00)	(4,149,514,260.50)	(0.50)
6. Other Adjustments (Recissions, etc.)	3106	(183,450,547.00)	(183,450,547.22)	0.22
7. Appropriations Used	3107	(352,844,851,195.00)	(352,844,851,194.57)	(0.43)
Ending Balances		50,431,891,208.00	50,431,891,208.49	(0.49)

GROSS COST SECTION - AGENCY GROSS COST					
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	2,515,619,466.00	(834,793,848.82)	3,350,413,314.82	Gains & \$192M Iraqi BFC Reclass	
Energy (270)	174,794.00	174,794.20	(0.20)	of TAFS 20X5816. FACTS I is correct.	
Commerce and Housing (370)	2,322,272,308.00	2,322,272,308.18	(0.18)		
Community and Regional Development (450)	81,425,737.00	81,425,736.99	0.01		
Education and Training (500)	416,690,789.00	416,690,789.00	0.00		
Income Security (600)			0.00		
Veterans Benefits (700)	337,319,027.00	337,319,027.15	(0.15)		
Administration of Justice (750)	2,376,617,309.00	2,359,235,520.67	17,381,788.33	Gains & \$35K Custodial SGL 6330N	
General Government (800)	25,924,361,146.00	25,611,721,023.97	312,640,122.03	Gains & \$192M Iraqi BFC Reclass	
Net Interest (900)	314,167,039,562.00	314,167,176,910.05	(137,348.05)	Custodial SGL 6330N	
Undistributed Offsetting Receipts (950)	0.00	0.00	0.00		
Agriculture (350)	0.00	0.00			
Total Gross Cost	348,141,520,138.00	344,461,222,261.39	3,680,297,876.61		
Inter-Departmental Amounts Included in Agency Gross Cost					
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	217,224,967.00	217,224,967.35	(0.35)		
Energy (270)	174,794.00	174,794.20	(0.20)		
Commerce and Housing (370)	84,405,475.00	84,405,474.99	0.01		
Community and Regional Development (450)	3,193,186.00	3,193,185.98	0.02		
Education and Training (500)	0.00	0.00	0.00		
Income Security (600)	0.00		0.00		
Veterans Benefits (700)	0.00	0.00	0.00		
Administration of Justice (750)	672,611,978.00	672,591,097.76	20,880.24	Federal Gains	
General Government (800)	8,855,179,835.00	8,350,239,845.20	504,939,989.80	Federal Gains & \$379,132.00 Additional Diff ?	
Net Interest (900)	157,370,223,568.00	157,370,223,567.96	0.04	Gains = \$505,004,694	
Undistributed Offsetting Receipts (950)	0.00	0.00	0.00		
Agriculture (350)	0.00	0.00	0.00		
Total Gross Cost	167,203,013,803.00	166,698,052,933.44	504,960,869.56		

EXCHANGE REVENUE SECTION - AGENCY EXCHANGE REVENUE					
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	3,640,048,351.00	481,999,609.72	3,158,048,741.28	Federal Gains	
Energy (270)	0.00	0.00	0.00		
Commerce and Housing (370)	620,968,421.00	620,968,420.86	0.14		
Community and Regional Development (450)	1,623,461.00	1,623,461.32	(0.32)		
Education and Training (500)	0.00	0.00	0.00		
Income Security (600)	0.00	0.00	0.00		
Veterans Benefits (700)	0.00	0.00	0.00		
Administration of Justice (750)	56,912,038.00	39,495,856.16	17,416,181.84	Federal Gains	
General Government (800)	5,158,591,759.00	4,653,587,063.09	505,004,695.91	Federal Gains	
Net Interest (900)	11,416,469,821.00	11,416,469,821.25	(0.25)		
Undistributed Offsetting Receipts (950)	0.00	0.00	0.00		
Agriculture (350)	0.00	0.00	0.00		
Total Earned Revenue	20,894,613,851.00	17,214,144,232.40	3,680,469,618.60		
Inter-Departmental Amounts Included in Agency Exchange Revenue					
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	9,178,459.00	9,178,458.83	0.17		
Energy (270)	0.00	0.00	0.00		
Commerce and Housing (370)	3,544,254.00	3,544,254.29	(0.29)		
Community and Regional Development (450)	0.00	(2,627.00)	2,627.00	Federal Gains & Custodial	
Education and Training (500)	0.00	0.00	0.00		
Income Security (600)	0.00	0.00	0.00		
Veterans Benefits (700)	0.00	0.00	0.00		
Administration of Justice (750)	30,960,673.00	32,235,823.74	(1,275,150.74)	F Gains & Custodial	
General Government (800)	3,645,869,517.00	3,138,330,810.27	507,538,706.73	F Gains & Custodial (\$230.00 BPD - No Attribute)	
Net Interest (900)	11,416,469,821.00	11,416,469,821.25	(0.25)		
Undistributed Offsetting Receipts (950)	0.00	0.00	0.00		
Agriculture (350)	0.00	0.00	0.00		
otal Inter-Departmental Earned Revenue	15,106,022,724.00	14,599,756,541.38	506,266,182.62	F Gains & Custodial (\$230.00 BPD - No Attribute)	
SUMMARY SECTION - AGENCY NET COST					

	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
DEPARTMENT TOTAL	327,246,906,287.00	327,247,078,028.99	(171,741.99)	See Custodial Statement SGL 6330N	
				Department does not include balance in Net Cost	
		327,246,906,286.70			
		171,742.29			

FY 2003SOURCES OF CUSTODIAL REVENUE & COLLECTIONS								
Line Item	SGL Acct No.	SEE Splits*	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanation		
REVENUE RECEIVED								
Individual & FICA Income Taxes	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5800N.T	NonEntity TFS	1,670,274,389,551.00	1,670,274,389,551.00	0.00			
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5809N.T	NonEntity TFS	0.00	0.00	0.00			
Subtotal (Individual & FICA Income Taxes)			1,670,274,389,551.00	1,670,274,389,551.00	0.00			
Corporate Income Taxes	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5800N.T	NonEntity TFS	194,264,113,327.00	194,264,113,327.00	0.00			
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5809N.T	NonEntity TFS	0.00	0.00	0.00			
Subtotal (Corporate Income Taxes)			194,264,113,327.00	194,264,113,327.00	0.00			
Estate and Gift Taxes	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5800N.T	NonEntity TFS	22,826,907,537.00	22,826,907,537.00	0.00			
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5809N.T	NonEntity TFS	0.00	0.00	0.00			
Subtotal (Estate and Gift Taxes)			22,826,907,537.00	22,826,907,537.00	0.00			
Excise Taxes	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5800N.T	NonEntity TFS	68,272,274,537.00	68,272,274,537.00	0.00			
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5809N.T	NonEntity TFS	(8,354,017.00)	(8,354,017.00)	0.00			
	(Split) S5801FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5801N.T	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5991FT	NonEntity TFS	273,153.00	273,153.00	0.00			
	(Split) S5991N.T	NonEntity TFS	0.00	0.00	0.00			
Subtotal (Excise Taxes)			68,264,193,673.00	68,264,193,673.00	0.00			
Railroad Ret Taxes	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5800N.T	NonEntity TFS	4,358,577,361.00	4,358,577,361.00	0.00			
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5809N.T	NonEntity TFS	0.00	0.00	0.00			
Subtotal (Railroad Retirement Taxes)			4,358,577,361.00	4,358,577,361.00	0.00			
Customs Duties	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5800N.T	NonEntity TFS	8,384,901,066.00	8,384,901,066.00	0.00			
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5809N.T	NonEntity TFS	0.00	0.00	0.00			
Subtotal (Duties)			8,384,901,066.00	8,384,901,066.00	0.00			
Unemployment Taxes	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5800N.T	NonEntity TFS	6,634,906,213.00	6,634,906,213.00	0.00			
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00			
	(Split) S5809N.T	NonEntity TFS	0.00	0.00	0.00			
Subtotal (Unemployment Taxes)			6,634,906,213.00	6,634,906,213.00	0.00			
Federal Reserve Earnings	(Split) S5900N.T	NonEntity TFS	21,878,496,538.00	21,878,496,538.00	0.00			
Fines, Penalties, Interest & Other	(Split) S5310F.T	NonEntity TFS	2,253,352.00	2,253,352.00	0.00			
	(Split) S5310NT	NonEntity TFS	648,436,950.00	648,436,950.00	0.00			
	(Split) S5319F.T	NonEntity TFS	0.00	0.00	0.00			

FY 2003 SOURCES OF CUSTODIAL REVENUE & COLLECTIONS								
Line Item	SGL		Agency Financial Statements	Consolidated Amount		Difference	Explanation	
	Acct No.	SEE Splits*		From FACTS ATB				
	(Split) S5319NT	NonEntity TFS	(1,848,198.00)	(1,848,198.00)		0.00		
	(Split) S5320F.T	NonEntity TFS	0.00	0.00		0.00		
	(Split) S5320NT	NonEntity TFS	37,108,264.00	37,108,264.00		0.00		
	(Split) S5329F.T	NonEntity TFS	0.00	0.00		0.00		
	(Split) S5329N.T	NonEntity TFS	(3,065,078.00)	(3,065,078.00)		0.00		
	(Split) S5600N.T	NonEntity TFS	0.00	0.00		0.00		
	(Split) S5609N.T.	NonEntity TFS	0.00	0.00		0.00		
	(Split) S5900FT	NonEntity TFS Not Above	289,423,252.00	289,423,252.00		0.00		
	(Split) S5900N.T	NonEntity TFS Not Above	1,163,198,080.00	1,163,198,080.00		0.00		
	(Split) S5909FT	NonEntity TFS Not Above	0.00	0.00		0.00		
	(Split) S5909N.T	NonEntity TFS Not Above	(86.00)	(86.00)		0.00		
	(Split) S5801FT	NonEntity TFS	0.00	0.00		0.00		
	(Split) S5801N.T	NonEntity TFS	0.00	0.00		0.00		
	(Split) S5991FT	NonEntity TFS	1,972,777.00	1,972,777.00		0.00		
	(Split) S5991N.T	NonEntity TFS	(1,435,251.00)	(1,435,251.00)		0.00		
Subtotal (Fines, Penalties, Interest & Other)			2,136,044,062.00	2,136,044,062.00		0.00		
TOTAL REVENUE RECEIVED			1,999,022,529,328.00	1,999,022,529,328.00		0.00		
Less Pymts from Appropriations - Refunds	S5890N.T	NonEntity TFS	301,086,418,272.00	301,086,418,272.00		0.00		
Only Use 2010 5000 19ATF, 2010 5002 19ATF, 2010 5029 19ATF, 2006 0603 15 CS, 2006 5000 15CS, 2009 0110 16IRR & 2009 1807 16IRR								
	(Split) S6330N	NonEntity TFS	171,741.00	171,741.00		0.00		
Less Payments, Subtotal			301,086,590,013.00	301,086,590,013.00		0.00		
Net Revenue Received			1,697,935,939,315.00	1,697,935,939,315.00		0.00		
DISPOSITION OF REVENUE RECEIPTS								
Amounts Provided to NonFederal Entities	S5990N.T	NonEntity TFS	402,404,367.00	402,404,367.00		0.00		
Amts Provided to Fund the Federal Gov't	S5990FT	NonEntity TFS	1,697,532,988,642.00	1,697,532,988,642.00		0.00		
Total Disposition of Custodial Revenue and Collections			1,697,935,393,009.00	1,697,935,393,009.00		0.00		

FACTS I NOTES Review Schedule					
(1)	(4)	(5)	(6)	(7)	(8)
FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Note 3 (Fund Balance With Treasury-USSGL 1010)					
Section C - Adjusted Fund Balance with Treasury	53,909,893,458.38	TIER Trial Balance	53,909,893,458.38	0.00	
Note 5 (Plant, Property & Equipment)					
Line 11, Column (2) - Property, Plant & Equipment	4,683,279,386.45	PAR Note 13 & B/S	4,683,279,386.45	0.00	
Line 11, Column (3) - Accumulated Depreciation	2,079,989,754.17	PAR Note 13 & B/S	2,079,989,754.17	0.00	
Line 11, Column (4) - Net Property, Plant & Equipment	2,603,289,632.28	PAR Note 13 & B/S	2,603,289,632.28	0.00	
Note 7 (Nonexchange Revenue and Related Receivables)					
Section A - Receivable from Nonexchange Transactions					
Line 9, Column (2) - Taxes Receivable 9/30/02	87,016,837,449.10	TIER Trial Balance	87,016,837,449.10	0.00	
Line 9, Column (3) - Allowance for Loss on Taxes Receivable 9/30/02	67,013,045,276.90	TIER Trial Balance	67,013,045,276.90	0.00	
Line 9, Column (4) - Taxes Receivable 9/30/03	89,012,532,700.25	TIER Trial Balance	89,012,532,700.25	0.00	
Line 9, Column (5) - Allowance for Loss on Taxes Receivable 9/30/03	69,008,003,387.41	TIER Trial Balance	69,008,003,387.41	0.00	
Line 9, Column (6) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	737,140.64			737,140.64	Treasury is not using SGL 5801
Section B - Nonexchange Revenue					
Individual Income Tax and Tax Withholding					
Line 1, Column (2) - Tax Revenue Collected	1,670,274,389,551.21	FY 2003 PAR Note 29	1,670,274,389,551.21	0.00	
Line 1, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 1, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 1, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 1, Column (6) - Tax Revenue Refunds	232,359,710,772.11	FY 2003 PAR Note 29	232,359,710,772.11	0.00	
Corporate Taxes					
Line 2, Column (2) - Tax Revenue Collected	194,264,113,327.00	FY 2003 PAR Note 29	194,264,113,327.00	0.00	
Line 2, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 2, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 2, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 2, Column (6) - Tax Revenue Refunds	66,045,196,645.00	FY 2003 PAR Note 29	66,045,196,645.00	0.00	
Unemployment Insurance					
Line 3, Column (2) - Tax Revenue Collected	6,634,906,213.00	FY 2003 PAR Note 29	6,634,906,213.00	0.00	
Line 3, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 3, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 3, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 3, Column (6) - Tax Revenue Refunds	122,029,532.00	FY 2003 PAR Note 30	122,029,532.00	0.00	
Excise Taxes					
Line 4, Column (2) - Tax Revenue Collected	68,272,274,537.09	Custodial AGW	68,272,274,537	0.09	
Line 4, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	-269,106.72			-269,106.72	Department does not use SGL 5801
Line 4, Column (4) - Penalties, Fines and Administrative Fees	3,144,516.36			3,144,516.36	Department does not use SGL 5320 or 5329 in this classification. See Other Below.
Line 4, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	3,065,078.23			3,065,078.23	
Line 4, Column (6) - Tax Revenue Refunds	936,569,628.81	FY 2003 PAR Note 30	936,639,452.00	-69,823.19	
Estate and Gift Taxes					
Line 5, Column (2) - Tax Revenue Collected	22,826,907,537.00	FY 2003 PAR Note 29	22,826,907,537.00	0.00	
Line 5, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 5, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 5, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 5, Column (6) - Tax Revenue Refunds	944,104,312.00	FY 2003 PAR Note 30	944,104,312.00	0.00	
Railroad Retirement					
Line 6, Column (2) - Tax Revenue Collected	4,358,577,361.00	FY 2003 PAR Note 29	4,358,577,361.00	0.00	
Line 6, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 6, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 6, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 6, Column (6) - Tax Revenue Refunds	11,293,185.00	FY 2003 PAR Note 30	11,293,185.00	0.00	
Customs Duties					
Line 7, Column (2) - Tax Revenue Collected	8,384,901,066.08	FY 2003 PAR Note 29	8,333,817,532.00	51,083,534.08	Adjustment made erroneously for Customs's fines & penalties in the PAR. FACTS I Note is correct
Line 7, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 7, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 7, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 7, Column (6) - Tax Revenue Refunds	667,514,196.68	FY 2003 PAR Note 30	667,514,196.68	0.00	
Miscellaneous Taxes					
Line 8, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 8, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	1,006,247.36			1,006,247.36	Department does not use SGL 5801
Line 8, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 8, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 8, Column (6) - Tax Revenue Refunds	0.00			0.00	

AGW: FACTS Notes vs. Financial Statement Footnote Review
For The Year Ended September 30, 2003

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Other Nonexchange Revenue					
Line 9, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 9, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 9, Column (4) - Penalties, Fines and Administrative Fees	76,183,106.58	TIER Trial Balance	79,327,623.00	-3,144,516.42	See Excise Taxes Variance Above
Line 9, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00		3,065,078.00	-3,065,078.00	See Excise Taxes Variance Above
Line 9, Column (6) - Tax Revenue Refunds	0.00			0.00	
Total Nonexchange Revenue					
Line 10, Column (2) - Tax Revenue Collected	1,975,016,069,592.38	TIER Trial Balance	1,975,016,069,592.00	0.38	
Line 10, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	737,140.64			737,140.64	Contra SGL 5809 = \$8,354,016 Dept does not use SGL 5801.
Line 10, Column (4) - Penalties, Fines and Administrative Fees	79,327,622.94	TIER Trial Balance	79,327,622.94	0.00	
Line 10, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	3,065,078.23	TIER Trial Balance	3,065,078.23	0.00	
Line 10, Column (6) - Tax Revenue Refunds	301,086,418,271.60	TIER Trial Balance	301,086,418,272.00	-0.40	
Note 8 (Other Actuarial Liabilities- USSGL 2690)					
Veteran Burial Benefits	0.00			0.00	
Compensation for Veterans	0.00			0.00	
Compensation for Survivors	0.00			0.00	
All Other Actuarial Liabilities (lines 4-20)	8,313,580,217.43	TIER Trial Balance SGL 2690N	8,313,580,217.43	0.00	
Note 10 (Federal Debt Securities)					
Section A - Securities Issued by Treasury (to be completed by Treasury only)					
Line 1A, Column 2, Bills	918,195,682,000.00	Document from BPD	918,195,682,000.00	0.00	
Line 1A, Column 3, Average Interest Rate	1.00	Document from BPD		1.00 0.00	
Line 1B, Column 2, Notes	1,919,458,961,270.78	Document from BPD	1,919,458,961,270.78	0.00	
Line 1B, Column 3, Average Interest Rate	3.80	Document from BPD		3.80 0.00	
Line 1C, Column 2, Bonds	622,675,020,788.84	Document from BPD	622,675,020,788.84	0.00	
Line 1C, Column 3, Average Interest Rate	7.82	Document from BPD		7.82 0.00	
Line 2A, Column 2, Foreign Government Series	11,006,957,590.00	Document from BPD	11,006,957,590.00	0.00	
Line 2A, Column 3, Average Interest Rate	7.31	Document from BPD	7.60	-0.29	FY 2002 percentage was entered in FACTS I
Line 2B, Column 2, Government Account Securities	53,463,326,361.70	Document from BPD	53,463,326,361.70	0.00	
Line 2B, Column 3, Average Interest Rate	5.53	Document from BPD	5.53	0.00	
Line 2C, Column 2, State and Local Government Series	148,366,049,333.45	Document from BPD	148,366,049,333.45	0.00	
Line 2C, Column 3, Average Interest Rate	4.85	Document from BPD	4.20	0.65	FY 2002 percentage was entered in FACTS I
Line 2D, Column 2, U. S. Savings Bonds	201,561,254,985.21	Document from BPD	201,561,264,981.77	-9,996.56	
Line 2D, Column 3, Average Interest Rate	5.69	Document from BPD	5.69	0.00	
Line 2E, Column 2, Other Non-Marketable Securities	49,362,844,554.34	Document from BPD	49,362,844,554.34	0.00	
Line 2E, Column 3, Average Interest Rate	0.00		0.00	0.00	
Line 3, Column 2, Total treasury securities	3,924,090,096,884.32	Document from BPD	3,924,090,096,884.32	0.00	
Line 4, Column 2, Unamortized Premiums	4,200,932,998.74	Document from BPD	4,200,932,998.74	0.00	
Line 5, Column 2, Unamortized Discounts	41,046,886,515.05	Document from BPD	41,046,886,515.05	0.00	
Section B - Securities Issued by Agencies					
Line 11, Column (2) - Total Agency Securities, Net	0.00			0.00	
Line 12, Column (3) - Average Interest Rate on Securities Issued by the Tennessee Valley Authority (to be completed by TVA only)	0.00			0.00	
Section F - Agency Investments in Federal Debt Securities (Agency should identify each program seperately)					
Line 21, Column (2), Total Federal Securities Held as Investments in Government Accounts	15,460,173,056.11	TIER Trial Balance-1610	15,460,173,056.11	0.00	
Line 22, Column (2), Discounts	23,933,418.34	TIER Trial Balance-1611	23,933,418.34	0.00	
Line 23, Column (2), Premiums	221,860,372.47	TIER Trial Balance-1612	221,860,372.47	0.00	
Line 24, Column (2), Amortization of Discounts and Premiums	-61,475,406.80	TIER Trial Balance-1613	-61,475,406.80	0.00	
Line 25, Column (2), Unrealized Gains (+) or Losses (-) Due to Adjustments for Market Value	0.00			0.00	
Line 26, Column (2), Net Federal Debt Securities Held as Investments in Government Accounts	15,596,624,603.44	TIER Trial Balance	15,596,624,603.44	0.00	
Section H - Other Information from the Bureau of Public Debt (to be completed by Treasury Only)					
Line 1, Column (2), Statutory Debt Limit as of September 30, 2002	7,384,000,000,000.00	Document from BPD	7,384,000,000,000.00	0.00	
Line 2, Column (2), Amount of Debt Issued Subject to the Debt Limit	6,737,642,214,808.67	Document from BPD	6,737,642,214,808.67	0.00	
Note 12 (Cost of Stewardship Land) Acquired in the Current Fiscal Year					
Section A					
Heritage Collection-Type Assets	0.00			0.00	
Heritage Natural Assets	0.00			0.00	
Heritage Cultural Assets	0.00			0.00	
Other Classes of Heritage Assets	0.00			0.00	
Stewardship Land Acquired	0.00			0.00	
Total Cost of Assets	0.00			0.00	
Note 13 (Federal Employee and Veteran Benefits Payable)					
Section B (Related to SGL 2610 & 2216)					
Line 1, Pension Liability/Asset - Beginning of Period	0.00			0.00	
Line 2, Prior Period Adjustments/Correction of Errors	0.00			0.00	
Line 3, Prior Period Adjustments/Change in Accounting Principles	0.00			0.00	
Line 4, Corrected Pension Liability/Asset (Beginning of Period)	0.00			0.00	
Pension Expenses					

AGW: FACTS Notes vs. Financial Statement Footnote Review
For The Year Ended September 30, 2003

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 5, Normal Costs	0.00			0.00	
Line 6, Interest on Unfunded Liability	0.00			0.00	
Line 7, Actuarial Gains/Losses	0.00			0.00	
Line 8, Total Expense	0.00			0.00	
Line 9, Benefits Paid	0.00			0.00	
Line 10, Pension Liability/Asset - End of Year	0.00			0.00	
Line 11, Valuation Date of Pension Liability/Asset	0.00			0.00	
Section C					
Line 1, Rate of Interest	0.00			0.00	
Line 2, Rate of Inflation	0.00			0.00	
Line 3, Projected Rate of Salary Increases	0.00			0.00	
Section D (Related to SGL 2620 & 2217)					
Line 1, Post-Employment Health Benefits Liability (Beginning of Period)	0.00			0.00	
Line 2, Prior Period Adjustments /Correction of Errors	0.00			0.00	
Line 3, Prior Period Adjustments/Change in Accounting Principles	0.00			0.00	
Line 4, Corrected Post-Employment Health Liability (Beginning of Period)	0.00			0.00	
Post-Employment Health Benefits Expense					
Line 5, Normal Costs	0.00			0.00	
Line 6, Interest on Unfunded Liability	0.00			0.00	
Line 7, Actuarial Gains/Losses	0.00			0.00	
Line 8, Total Expense	0.00			0.00	
Line 9, Claims Paid	0.00			0.00	
Line 10, Post-Employment Health Benefits Liability (End of Period)	0.00			0.00	
Line 11, Valuation Date of Post-Employment Health Benefits Liability	0.00			0.00	
Section E					
Line 1, Rate of Interest	0.00			0.00	
Line 2, Rate of Inflation	0.00			0.00	
Note 14 (Prior Period Adjustments)					
Section A - Material Correction Of Errors Restated					
Line 9, Column (2) - USSGL 7401N - Decreases to Equity (Debit)	0.00			0.00	
Line 9, Column (3) - USSGL 7401N - Increases to Equity (Credit)	0.00			0.00	
Line 9, Column (4) - USSGL 7401F - Decreased to Equity (Debit)	0.00			0.00	
Line 9, Column (5) - USSGL 7401F - Increases to Equity (Credit)	0.00			0.00	
Total Correction of Errors	0.00				
Section B - Changes in Accounting Principles and Other Non-Material Adjustments Not Restated					
Line 9, Column (2) - USSGL 7400N - Decreases to Equity (Debit)	1,066,738.59	TIER Trial Balance	1,066,738.59	0.00	
Line 9, Column (3) - USSGL 7400N - Increases to Equity (Credit)	40,564,039.12	TIER Trial Balance	40,564,039.12	0.00	
Line 9, Column (4) - USSGL 7400F - Decreased to Equity (Debit)	13,240,932.96	TIER Trial Balance	13,240,932.96	0.00	
Line 9, Column (5) - USSGL 7400F - Increases to Equity (Credit)	1,874,489.85	TIER Trial Balance	1,874,489.85	0.00	
Total Changes in Accounting Principles	-28,130,857.42	TIER Trial Balance	-28,130,857.42	0.00	
Note 15 (Selected Dedicated Collections)					
Section A: Trust Fund Receipts and Disbursements					
Line 1, Federal Old-Age and Survivors Insurance					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 2, Federal Disability Insurance					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 3, Federal Hospital Insurance (Medicare, Part A)					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 4, Federal Supplementary Medical Insurance (Medicare, Part B)					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 5, Unemployment					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 6, Hazardous Substance Superfund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 7, Highway Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 8, Airport and Airway Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 9, Civil Service Retirement and Disability Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 10, Military Retirement Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 11, Railroad Retirement Board Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 12, Black Lung					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Section B: Trust Fund Assets					
Line 1, Federal Old-Age and Survivors Insurance					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 2, Federal Disability Insurance					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 3, Federal Hospital Insurance (Medicare, Part A)					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 4, Federal Supplementary Medical Insurance (Medicare, Part B)					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 5, Unemployment					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 6, Hazardous Substance Superfund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 7, Highway Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 8, Airport and Airway Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 9, Civil Service Retirement and Disability Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 10, Military Retirement Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 11, Railroad Retirement Board Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 12, Black Lung					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Note 16 (Deferred Maintenance)					
Section A					
Buildings, Structures and Facilities					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Furniture, Fixtures and Equipment					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Assets Under Capital Lease					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					

AGW: FACTS Notes vs. Financial Statement Footnote Review
For The Year Ended September 30, 2003

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
f) Other					
Land					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
All Other Categories					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Total Deferred Maintenance on General PP&E					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
Section C					
Heritage Assets					
Line 10, Column (2), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Line 10, Column (3), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Line 10, Column (4), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Section E					
Federal Mission Assets					
Line 10, Column (2), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Line 10, Column (3), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Line 10, Column (4), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Section G					
Stewardship Land					
Line 11, Column (2), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Line 11, Column (3), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Line 11, Column (4), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Note 17 (Other Items)					
Section A - Other Cash - USSGL1190N					
Line 6 - Total Other Cash	50,959,484,621.86	TIER Trial Balance	50,959,484,621.86	0.00	
Section B - Other General Property, Plant and Equipment					
Line 6, Column (2) - USSGL1890N	302,135.20	TIER Trial Balance	302,135.20	0.00	
Section C - Other Assets - USSGL1990N					
Line 6 - Other Assets	5,353,445,418.50	TIER Trial Balance	5,353,445,418.50	0.00	
Section D - Other Accrued Liabilities - USSGL 2190N					
Line 6 - Total Other Accrued Liabilities	2,118,382,328.99	TIER Trial Balance	2,118,382,328.99	0.00	
Section E - Contingent Liabilities - USSGL 2920N					
Line 6 -Total Contingent Liabilities	301,014.00	TIER Trial Balance	301,014.00	0.00	
Section F - Custodial Liabilities - USSGL 2980N					
Line 10, Total Custodial Liabilities	10,925,482,342.75	TIER Trial Balance	10,925,582,435.58	-100,092.83	FMS Change to Custodial Gold
Section G - Other Liabilities - USSGL 2990N					
Line 1, Monitarized SDRs	0.00			0.00	
Line 2, Allocated SDRs	7,005,298,998.70	TIER Trial Balance	7,005,298,998.70	0.00	
Lines 3 - 10	2,737,497,715.18		2,737,497,715.18	0.00	
Section H - Other Gains					
Line 6, USSGL 7190N	3,175,744,131.63	TIER Trial Balance	3,175,744,131.63	0.00	
Section I - Other Losses					
Line 6, USSGL 7290N	526,902,051.41	TIER Trial Balance	526,902,051.41	0.00	
Note 18 (Loans Receivable and Loan Guarantee Liabilities)					
Section B - Direct Loans Obligated Prior to Fiscal 1992					
Present Value Method					
Line 11, Column (2), Loans Receivable, Gross	871,052,059.35	FY 2003 PAR Note 3	871,052,059.35	0.00	
Line 11, Column (6), Value of Assets Related to Direct Loans	1,157,577,535.26	FY 2003 PAR Note 3	1,157,577,535.26	0.00	
Allowance for Loss Method					
Line 11, Column (2), Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Direct Loans	0.00			0.00	
Section C: Direct Loans Obligated After Fiscal 1991					
Line 11, Column (2), Loans Receivable, Gross	54,397,556.35	FY 2003 PAR Note 3	54,397,556.35	0.00	
Line 11, Column (6), Value of Assets Related to Direct Loans	32,841,944.08	FY 2003 PAR Note 3	32,841,944.08	0.00	
Section D - Defaulted Guaranteed Loans from Pre-1992 Guarantees					
Present Value Method					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	0.00			0.00	
Allowance for Loss Method					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Section E - Defaulted Guaranteed Loans from Post-1991 Guarantees					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable, Net	0.00			0.00	
Section F - Guaranteed Loans Outstanding					
Line 11, Column (2), Outstanding Principal of Guaranteed Loans, Face Value	0.00			0.00	
Line 11, Column (3), Amount of Outstanding Principal Guaranteed	0.00			0.00	
Section G - Liability for Loan Guarantees					
Present Value Method for Pre-1992 Guarantees					
Line 11, Column (2), Liabilities for Losses on Pre-1992 Guarantees, Present Value	0.00			0.00	
Line 11, Column (3), Liabilities for Loan Guarantees for Post-1991 Guarantees, Present Value	0.00			0.00	
Line 11, Column (4), Total Liabilities for Loan Guarantees	0.00			0.00	
Estimated Future Default Claims for Pre-1992 Guarantees					
Line 11, Column (4) Total Liabilities for Loan Guarantees	353,416,879.28	FY 2003 PAR Note 17	353,416,879.28	0.00	
Section H - Subsidy Expense for Post-1991 Direct Loans					
Total Direct Loan Subsidy Expense					
Line 11, Column (2), Amount	5,897,306.21	Document from CDFI	5,897,306.21	0.00	
Section I - Subsidy Expense for Post-1991 Loan Guarantees					
Total Loan Guarantee Subsidy Expense					
Line 11, Column (2), Amount	0.00			0.00	
Note 19 (Commitment and Contingencies)					
Section A - Long Term Leases					
Line 21, Column 2, Capital Leases	103,697,472.49	TIER T/B 2940	106,804,917.71	#REF!	BL2026 reporte \$3,107,445.22 not in FACTS
Line 21, Column 3, Operating Leases	155,568,874.00	PAR Note OP-XX	209,881,142.00	-54,312,268.00	BL 2024 did not report \$78,322,669, BL 2025 reported \$24,010,401
Line 21, Column 4, Total Long Term Leases	259,266,346.49			259,266,346.49	
Section B - Unexpended Obligations					
Line 21, Column 2, From the Public	44,700,220,846.58	TIER T/B & CFOV	47,181,020,180.00	-2,480,799,333.42	BL 2002 & 2006 reported the amounts as negatives
Line 21, Column 3, From other Government Entities	416,341,747.92	TIER T/B & CFOV	608,722,353.00	-192,380,605.08	See attached Excel file for detailed analysis of the
Line 21, Column 4, Total	45,116,562,594.50	TIER T/B & CFOV	47,789,742,533.00	-2,673,179,938.50	differences for each BL.
Section C - Insurance Contingencies					
Line 21, Column 2, Possible Contingency	0.00			0.00	
Line 21, Column 3, Insurance in Force	0.00			0.00	
Section D - Unadjudicated Claims					
Line 21, Total Unadjudicated Claims	0.00			0.00	Dept does not have information on all unadjudicated
Section E - Other Contingencies					claims and contingencies at the bureau level. See Department's l
Line 6, Total Other Contingencies	0.00			0.00	letter and PAR Note 20 egarding claims and contingencies.
Section F - Other Commitments					
Line 6, Total Other Commitments	0.00			0.00	1/22/04 BL 30 (OASIA) added \$61B to FACTS I for MDBs
					See Dept PAR Note 20
Note 20 (Human Capital)					
Section A - Investments in Human Capital					
Line 21, Column 2, Fiscal 1999 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Line 21, Column 6, Fiscal 2003 Investments	0.00			0.00	
Note 21 (Research and Development)					
Section A - Investments in Basic Research					
Line 21, Column 2, Fiscal 1999 Investments	5,772,793.59	Doc. From Bureaus	5,772,793.59	0.00	
Line 21, Column 3, Fiscal 2000 Investments	8,186,777.00	Doc. From Bureaus	6,186,777.00	2,000,000.00	BL 2020 indicated that the amount was brought forward by FMS i
Line 21, Column 4, Fiscal 2001 Investments	9,042,758.00	Doc. From Bureaus	9,042,758.00	0.00	
Line 21, Column 5, Fiscal 2002 Investments	10,319,823.11	Doc. From Bureaus	10,319,823.11	0.00	
Line 21, Column 6, Fiscal 2003 Investments	11,362,412.49	Doc. From Bureaus	11,362,412.49	0.00	
Section C - Investments in Applied Research					
Line 21, Column 2, Fiscal 1999 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	52,608.78	Doc. From Bureaus	52,608.78	0.00	
Line 21, Column 6, Fiscal 2003 Investments	0.00			0.00	
Section E - Investments in Development					
Line 21, Column 2, Fiscal 1999 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Line 21, Column 6, Fiscal 2003 Investments	0.00			0.00	
Note 22 (Non-Federal Physical Property)					
Section A - Investments in Non-Federal Physical Property					
Line 21, Column 2, Fiscal 1999 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	

AGW: FACTS Notes vs. Financial Statement Footnote Review
For The Year Ended September 30, 2003

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 21, Column 6, Fiscal 2003 Investments	0.00			0.00	
Note 24 (Dept of Homeland Security Transfers)					
Section A - Assets					
Line 1, Column 2, Transfers out to DHS	5,460,772,703.55	TIER	33,643,418.52	5,427,129,285.03	BL 14, 15 (CS) & 03 (OIG) overstated Cash transfers.
Line 1, Column 3, Transfers in to DHS	0.00			0.00	BL 21 (SS) did not enter its cash balances
Line 2, Column 2, Transfers out to DHS	26,598,478.36	TIER	26,574,598.72	23,879.64	BL 09 (FLE) overstated AR
Line 2, Column 3, Transfers in to DHS	0.00			0.00	
Line 3, Column 2, Transfers out to DHS	0.00			0.00	
Line 3, Column 3, Transfers in to DHS	0.00			0.00	
Line 4, Column 2, Transfers out to DHS	1,026,271,774.27	TIER	1,021,463,747.20	4,808,027.07	BL 14,15 (CS) overstated taxes receivable & int rec.
Line 4, Column 3, Transfers in to DHS	0.00			0.00	
Line 5, Column 2, Transfers out to DHS	83,857,524.97	TIER	83,857,524.97	0.00	
Line 5, Column 3, Transfers in to DHS	0.00			0.00	
Line 6, Column 2, Transfers out to DHS	1,044,050,509.63	TIER	1,276,049,973.26	-231,999,463.63	BL 09 (FLE) did not report this amount of PP&E
Line 6, Column 3, Transfers in to DHS	0.00			0.00	
Line 7, Column 2, Transfers out to DHS	19,989,531.42	TIER	19,989,531.42	0.00	
Line 7, Column 3, Transfers in to DHS	0.00			0.00	
Section B - Liabilities					
Line 1, Column 2, Transfers out to DHS	144,515,967.19	TIER	150,643,925.53	-6,127,958.34	BL 14, 15 (CS) did not include SGL 2140. BL 2009
Line 1, Column 3, Transfers in to DHS	0.00			0.00	FLE understated. BL 21 (SS) overstated
Line 2, Column 2, Transfers out to DHS	50,655,060.00	TIER	334,541,557.00	-283,886,497.00	BL 14 (CS) did not enter SGL 2650. BL 09 (FLE) misclassified 265
Line 2, Column 3, Transfers in to DHS	0.00			0.00	
Line 3, Column 2, Transfers out to DHS	8,431,837.00	TIER	0.00	8,431,837.00	BL 09 (FLE) lists SGL 2650 FECA Actuarial as E Pay
Line 3, Column 3, Transfers in to DHS	0.00			0.00	
Line 4, Column 2, Transfers out to DHS	2,520,163.06	TIER	0.00	2,520,163.06	BL 14 (CS) did not have a balance in SGL 2160
Line 4, Column 3, Transfers in to DHS	0.00			0.00	
Line 5, Column 2, Transfers out to DHS	0.00			0.00	
Line 5, Column 3, Transfers in to DHS	0.00			0.00	
Line 6, Column 2, Transfers out to DHS	1,597,108,526.35	TIER	1,602,603,983.69	-5,495,457.34	BL 14, 15 (CS) & BL 09 (FLE) misclassifications/overstatement
Line 6, Column 3, Transfers in to DHS	0.00			0.00	

**Comparison of Treasury's FY 2003 AGW
to the
Final Department-wide Consolidated Financial Statements
(Rounded to Millions)**

The Department of the Treasury prepares its Department-wide financial statements from a data warehouse. SGL balances, with various attributes, are submitted to the warehouse by Treasury's sub organizations. The data is frozen (no updates) for preparation of the final statements. After preparation of the final statements that are rounded to millions the Department's auditors provide "topside" audit adjustments that are also rounded to millions.

We have provided tables (below) that compare the final AGW information to the Department's final financial statement information, after rounding to millions, along with known and possible explanations for those differences. We identified rounding differences on the tables and more detailed explanations for other items following each table.

We have also provided a review of the FACTS Notes following the financial statements review.

Split Schedule = There are errors indicated on the schedule because the Department entered its AGW information in whole dollars rather than to the penny. There are some instances where the FMS FACTS I balance sign (negative/positive) should be displayed as the opposite of what is shown (i.e., 5310N should be positive, 5909N & 7190F should be negative).

Balance Sheet - Assets

F/S Line	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs F/S	Difference Explanation or Reference
Balance Sheet				
Intra-Governmental Assets				
(1) Fund Balance	\$53,910	\$53,910	\$0	
(2) Loans and Int. Rec.	\$224,464	\$224,463	\$1	Rounding
(3) Advance - B Lung	\$8,244	\$8,243	\$1	Rounding
(4) Due From G Fund	\$6,511,415	\$6,511,415	\$0	
(5) Accts Rec & Int	\$825	\$825	\$0	
(6) Other	\$27	\$27	\$0	
With the Public Assets				
(7) Cash, Foreign & Ot	\$73,020	\$73,020	\$0	
(8) Gold and Silver	\$10,933	\$10,933	\$0	
(9) Loans and Int	\$1,190	\$1,190	\$0	
(10) Investments & Int	\$9,254	\$9,254	\$0	
(11) Reserve Pos IMF	\$24,072	\$24,072	\$0	
(12) Invest in Internat	\$5,332	\$5,332	\$0	
(13) Tax, Trade Oth.	\$21,573	\$21,573	\$0	
(14) Inventory & Rel	\$439	\$439	\$0	
(15) PP&E	\$2,603	\$2,603	\$0	
(16) Other Assets	\$45	\$45	\$0	

(1) Balance Sheet – Liabilities & Net Position

F/S Line	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs. F/S	Difference Explanation or Reference
Balance Sheet				
Intra-Governmental Liabilities				
(17) Federal Debt & Int	\$2,884,015	\$2,884,015	\$0	
(18) Loans Pay & Int	\$0	\$0	\$0	
(19) Other	\$527	\$527	\$0	
With the Public Liabilities				
(20) Federal Debt & Int	\$3,919,055	\$3,919,055	\$0	
(21) Certs to Fed Res	\$2,200	\$2,200	\$0	
(22) All Draw Rights	\$7,005	\$7,005	\$0	
(23) Gold Carts Fed Re	\$10,924	\$10,924	\$0	
(24) Refunds & Draw	\$1,193	\$1,193	\$0	
(25) DC Pension Lab.	\$8,305	\$8,305	\$0	
(26) Other	\$4,764	\$4,762	\$2	(1)
Net Position				
(27) Unexpended Apps	\$50,432	\$50,433	\$1	Beg Bal Rounding Diff
(28) Cumulative Res	\$58,925	\$58,925	\$0	

Balance Sheet Liabilities & Net Position – Explanations of Differences

(1) Other Liabilities – Treasury uses this line to balance the statement for immaterial difference in intra-Treasury eliminations.

Statement of Changes in Net Position - Cumulative Results

F/S Line	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs F/S	Difference Explanation Reference
Cumulative Results of Operations				
(29)Beginning Balance	\$53,647	\$53,647	\$0	
(30)Prior Period Adjusts	28	28	\$0	
Budgetary Financing Sources				
(31) Apps Received	N/A	N/A	N/A	
(32)Apps Trans In/Out	N/A	N/A	N/A	
(33) Other Adjustments	N/A	N/A	N/A	
(34) Apps Used	\$352,845	\$352,845	\$0	
(35) Non-Ex. Rev	\$2,489	\$2,489	\$0	
(36) Donations of Cash	\$160	\$160	\$0	
(37) Transfers In/Out	(\$1,657)	(\$1,657)	\$0	
(38) Other	(\$5)	(\$5)	\$0	
Budgetary Financing Sources				
(39) Donations Prop	(\$12)	(\$12)	\$0	
(40) Accrued Int. Debt	(\$7,177)	(\$7,177)	\$0	
(41) Trans In/Out	(\$1,650)	(\$1,650)	\$0	
(42) Imputed Financing	\$729	\$729	\$0	
(43) Other	(\$13,224)	(\$13,224)	\$0	
(44) Net Cost	(\$327,247)	(\$327,248)	(\$1)	Rounding
(45) Ending Balance	\$58,925	\$58,925	\$0	

Statement of Changes in Net Position – Cumulative Results Explanations of Differences

Note that there is a \$231.00 difference between total net cost displayed on the Statement of Changes in Net Position – Cumulative Results (Department side) and Net Cost. The Department does not include custodial revenue in its calculation of net cost for the Net Cost by BFC note to its financial statements(Department Note 24). FMS includes it for the AGW. The Bureau of Public Debt (BL 10) failed to include the exchange attribute for \$231.00 in custodial exchange revenue included in SGL 5990. The Department corrected the FACTS I data for this oversight.

Statement of Changes in Net Position - Unexpended Appropriations

F/S Line	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs F/S	Difference Explanation Reference
Unexpended Appropriations				
(46)Beginning Balance	\$49,827	\$49,828	(\$1)	Rounding
(30)Prior Period Adjusts	(\$35)	(\$35)	\$0	
Budgetary Financing Sources				
(47) Apps Received	\$357,817	\$357,817	\$0	
(48)Apps Trans In/Out	(\$4,149)	(\$4,149)	\$0	
(49) Other Adjustments	(\$183)	(\$183)	\$0	
(50) Apps Used	(\$352,845)	(\$352,845)	\$0	
(51) Ending Balance	\$50,432	\$50,433	(\$1)	Rounding

Note: There is a \$9,325.00 difference between total net position on the balance sheet and the total on the statement of changes in net position. This is the result of custodial revenue in the amount of \$9,095.00 not being recognized on the statement of custodial activity by BL 25 (OTS)

and earned custodial revenue in the amount of \$230.00 not being recognized by BL 11 (BPA) in SGL 5990.

Statement of Custodial Activity

F/S Line	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs F/S	Difference Explanation Reference
Statement of Custodial Activity				
(52) Individual Income	\$1,670,274	\$1,670,274	\$0	
(53) Corporate	\$194,264	\$194,264	\$0	
(54) Estate and Gift	\$22,827	\$22,827	\$0	
(55) Excise	\$68,264	\$68,264	\$0	
(56) Railroad	\$4,359	\$4,359	\$0	
(57) Duties	\$8,385	\$8,334	\$51	(2)
(58) Unemployment	\$6,635	\$6,635	\$0	
(59) Fed Reserve	\$21,878	\$21,878	\$0	
(60) Fines, Penalties	\$2,136	\$2,187	(\$51)	(2)
(61) Refunds	\$301,087	\$301,086	\$1	Rounding
(62) Amts to Non Fed	\$402	\$403	(\$1)	Rounding
(63) Amts to Fed	\$1,697,533	\$1,697,533	\$0	

Statement of Custodial Activity - Explanations of Differences

- (2) Duties \$51M and Fines, Penalties, Interest and Other Revenue (\$51) -** The Department received a \$51M manual adjustment from the Customs Service. Duties were reduced \$51. However, upon receiving the detail for the adjustment, it was determined that Fines, Penalties, Interest and Other Revenue should have been reduced \$51M. The AGW line balances are correct.

Comparison of FACTS I Net Cost by BFC to Treasury Note 24

The Department programmed Note 24 in its system to match the way FACT I programs Net Cost by BFC (except that Treasury does not include Custodial SGL 6330 and SGLs 5990 & 5991 in the calculation of net cost). In addition, during the course of the Department's FY 2002 audit, the Department's auditors noted that gains and losses (SGL 7000 series) were included as cost on the FMS/FACTS I crosswalk. Treasury management agreed that this appeared to be incorrect and received informal concurrence from FASAB. Accordingly, Department Note 24 was adjusted to reflect losses as cost and gains as revenue.

There is a \$379,132.00 difference between the amount the Department reported as gross cost in "Inter-Departmental Agency Gross Cost." The Department is unable to explain this classification difference without net cost information for every BL. The Department passed on requesting BL information from FMS because this difference appears to be immaterial to the FR.

The following is a comparison of the rounded AGW balances to Note 24.

Comparison of AGW to Treasury Note 24

Gross Cost by BFC

Note 24 Column	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs Note	Difference Explanation Reference
Treasury Note 24				
Gross Cost				
(64) International Aff	(\$835)	\$2,323	(\$3,158)	(3)
(65) Energy	\$0	\$0	\$0	
(66) Comm & Housing	\$2,322	\$2,322	\$0	
(67) Com & Reg Devlp	\$81	\$81	\$0	
(68) Education & Trng	\$417	\$417	\$0	
(69) Income Security	\$0	\$0	\$0	
(70) Vets Benefits	\$337	\$337	\$0	
(71) Admin of Justice	\$2,359	\$2,377	(\$18)	(4)
(72) General Govt	\$25,612	\$26,117	(\$505)	(5)
(73) Net Interest	\$314,167	\$314,168	\$0	Rounding
(74) Total Gross Cost	\$344,461	\$348,142	(\$3,681)	(6)

Explanations of Differences

(3) International Affairs – (\$3,158) difference. The difference is that the Department excludes gains from gross cost. **The FR (with the public gross cost should also be increased by \$192M. After the Department’s financial statements were issued the BFC assigned to the Treasury Fund Symbol for certain confiscated and vested Iraqi assets was changed by OMB from General Government to International Affairs.**

(4) Administration of Justice – (\$18M) difference. The difference is that the Department excludes gains from gross cost (\$17M) and rounding (\$1M).

(5) General Government – (\$505M) difference. The difference is that the Department excludes gains from gross cost. **The FR (with the public gross cost should also be decreased by \$192M. After the Department’s financial statements were issued the BFC assigned to the Treasury fund Symbol for certain confiscated and vested Iraqi assets was changed by OMB from General Government to International Affairs.**

(6) Total Gross Cost – (\$3, 681M) difference. Aggregation of (3), (4) and (5).

Interdepartmental Cost Included in Gross Cost by BFC

Note 24 Column	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs. Note	Difference Explanation Reference
Treasury Note 24				
Interdepartmental Amounts in Treasury Gross Cost				
(75) International Aff	\$217	\$217	\$0	
(76) Energy	\$0	\$0	\$0	
(77) Comm & Housing	\$84	\$84	\$0	
(78) Com & Reg Devlp	\$3	\$3	\$0	
(79) Education & Trng	\$0	\$0	\$0	
(80) Income Security	\$0	\$0	\$0	
(81) Vets Benefits	\$0	\$0	\$0	
(82) Admin of Justice	\$673	\$673	\$0	
(83) General Govt	\$8,351	\$8,856	(\$505)	(7)
(84) Net Interest	\$157,370	\$157,371	(\$1)	Rounding
(85) Total Gross Cost	\$166,698	\$167,204	(\$506)	(8)

Explanations of Differences

(7) General Government – (\$505M) difference. The difference is that the Department excludes gains from gross cost...

(8) Total Gross Cost – (\$506M) difference. Aggregate of (\$505M) General Government difference and (\$1M) Net Interest rounding difference.

Gross Earned Revenue By BFC

Note 24 Column	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs. Note	Difference Explanation Reference
Treasury Note 24				
Gross Earned Revenue				
(86) International Aff	\$482	\$3,640	(\$3,158)	(9)
(87) Energy	\$0	\$0	\$0	
(88) Comm & Housing	\$620	\$620	\$0	
(89) Com & Reg Devlp	\$2	\$2	\$0	
(90) Education & Trng	\$0	\$0	\$0	
(91) Income Security	\$0	\$0	\$0	
(92) Vets Benefits	\$0	\$0	\$0	
(93) Admin of Justice	\$39	\$58	(\$18)	(10)
(94) General Govt	\$4,654	\$5,157	(\$503)	(11)
(95) Net Interest	\$11,416	\$11,417	(\$1)	Rounding
(96) Total Gross Revenue	\$17,214	\$20,894	(\$3,680)	(12)

Explanations of Differences

(9) International Affairs – (\$3,158M) difference. The difference is that the Department includes gains in gross revenue.

(10) Administration of Justice – (\$18M) difference. The difference is that the Department includes gains in gross revenue.

(11) General Government – (\$503M) difference. The difference is that the Department includes gains in gross revenue (\$505M) and rounding (\$2M).

(12) Total Gross Revenue – (\$3,680) difference. Aggregate of (9), (10), (11) and Net Interest rounding difference.

***Interdepartmental* Amounts included in Earned Revenue By BFC**

Note 24 Column	AGW Balances – Rounded to Millions	Treasury Financial Statements Rounded to Millions	Rounded Line Difference AGW vs. Note	Difference Explanation Reference
Treasury Note 24				
Interdepartmental Amounts in Earned Revenue				
(97) International Aff	\$9	\$9	\$0	
(98) Energy	\$0	\$0	\$0	
(99) Comm & Housing	\$4	\$3	\$1	Rounding
(100) Com & Reg Devlp	\$0	\$0	\$0	
(101) Education & Trng	\$0	\$0	\$0	
(102) Income Security	\$0	\$0	\$0	
(103) Vets Benefits	\$0	\$0	\$0	
(104) Admin of Justice	\$32	\$32	\$0	
(105) General Govt	\$3,138	\$3,645	(\$507)	(13)
(106) Net Interest	\$11,416	\$11,417	(\$1)	Rounding
(107) Total Earned Revenue	\$14,599	\$15,106	(\$507)	(14)

Explanations of Differences

(13) General Government – (\$507) difference. The difference is that the Department includes gains in gross revenue (\$505M) and FMS including SGLs 5990/5991 in the calculation of earned revenue.

(14) Total Earned Revenue – (\$507) difference. Explanation (13).

AGW rounded Total Net Cost = \$327,247

Treasury f/s rounded Total Net Cost = \$327,247

There is a \$171,742 difference displayed on the AGW. It results from FMS including a balance in SGL 6330N in net cost. The Department excludes this balance from net cost for its financial statements. The Department includes this balance on the statement of custodial activity.

FACTS I Footnotes Review

Note 7 – Nonexchange Revenue and Related Receivables

Section B – Nonexchange Revenue -- FACTS I edits indicate differences for BLs 12(FLETC), BL 13(TFF), 15(Customs), and 19(ATF). These entities are not using SGL 5801. FACTS I calculates that they should be using SGL 5801. These entities only debit receivables and credit custodial liability for accruals.

Excise Taxes – The variances are related to Fines, Penalties and Administrative Fees (\$1.305M and \$1.468M) are the result of a classification difference between the FACTS I Note and the Department's note/Statement of Custodial Activity. Department does not include SGL 5320 or 5329 in this classification. Fines, Penalties are reported as Other Nonexchange revenue. See FACTS I classification **Other Nonexchange Revenue**.

Customs Duties – The variance of \$51,083,534 was a manual error made to the Department's Statement of Custodial Activity to Customs Duties. The adjustment should have been made to Customs Fines and Penalties. The line balances displayed on the AGW Department's Statement of Custodial Activity is correct.

Note 10 – Federal Debt Securities

Section A - Securities Issued by Treasury – FY 2002 average interest rates for Foreign Government Series (2A) and State and Local Government Series (2C) were entered into FACTS I.

Note 17 -- Other Items

Section F - Custodial Liabilities - USSGL 2980N – The variance of \$100,092 was due to FMS Change to Custodial Gold

Note 19 -- (Commitment and Contingencies)

Section A - Long Term Leases

Capital Lease -- BL 2026 (FMS) did not report \$3,107,445 in FACTS.

Operating Lease – The variance of \$54,312,268 was attributed to BL 2024 (OCC) did not report \$78,322,669 in FACTS, and BL 2025 (OTS) reported \$24,010,401 in FACTS that is not in the Department's documentation.

Section B - Unexpended Obligations – Majority of the variance was attributed to BL 2002 (DO) & 2006 (ATSB) reported the amounts as negatives in FACTS. See attached Excel file for detailed analysis of the variance for each BL.

Section D, E & F - Unadjudicated Claims and Pending Claims on Appeal & Other Contingencies

During the course of compiling its annual financial statements, the Department does not collect information on **all** unadjudicated claims/ pending claims on appeal, other contingencies and other commitments at the bureau level. Please refer to our legal representation letter and Note 20 to the Department's financial statements.

The Financial Management requested that the Department enter \$61.5 billion in commitments related to multilateral development banks (Ref: Note 20 to the Department's financial statements). The Department entered the amount into FACTS I on January 22, 2004.

Note 21 -- Research and Development

Section A – Investments in Basic Research – The variance of \$2,000,000 in FY 2000 investments is in BL 2020 (BEP). BEP indicated that the bureau does not have access to enter investments in FACTS other than for the current fiscal year. Prior years investments were carried forward automatically by FMS FACTS.

Note 21 – Department of Homeland Security Transfers

Assets

- 1. Cash and Other Monetary Assets -** BL 14 & 15 (USCS) overstated cash transfers by \$5,417,339,192.62. BL 03 (OIG) entered \$13,824,000.00. The BL 03 amount was unexpended appropriations from Fund Balance with Treasury rather than cash. BL 21 (USSS) did not enter its cash transfers of \$4,033,907.59.
- 2. Accounts Receivable –** BL 09 (FLE) overstated accounts receivable transfers by \$23,879.64.
- 3. Taxes Receivable, Net –** BL 14 & 15 (USCS) – overstated by \$4,808,027.07
- 4. Property Plant and Equipment –** BL 09 (FLE) under reported PP&E by \$231,999,463.63.
- 5. Accounts Payable –** BL 14 & 15 (USCS) did not include SGL 2140 balance of \$6,510,442.56. BL 09 (FLE) understated by \$951.27. BL 21 (USSS) overstated by \$383,435.49.
- 6. Benefits Due and Payable –** BL 14 (USCS) entered \$2,520,163.06. BL 14 did not have a balance in SGL 2160.
- 7. Other Liabilities –** BL 14 & 15 (USCS) classification and other errors generating \$5,498,460.61 difference along with \$3,003.27 from BL 09 (FLE).

